

**CITY OF
MANDURAH**

NOTICE OF MEETING

ORDINARY COUNCIL

Members of Council are advised that a meeting will be held in the Council Chambers, 83 Mandurah Terrace, Mandurah and the meeting will be Live streamed on:

Tuesday 16 December 2025 at 5:30 pm

CASEY MIHOVLOVICH

Chief Executive Officer

12 December 2025

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1 OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

Members of the public are advised that the Council Meeting is being livestreamed in accordance with the City's Council Meetings – Live Streaming, Recording and Electronic Attendance Policy. By being present at this meeting, members of the public consent to the City livestreaming and publishing their voice on the City's website. Members of the public are not subject to video livestreaming and only their voice will be captured. For further information on the Live streaming of Council Meetings please click here [Live Streaming of Council Meetings](#)

2 ACKNOWLEDGEMENT OF COUNTRY

People have been here for a long time. I want to acknowledge the presence of people over that long time with firstly the Bindjareb Noongar people who continue to have an ongoing connection to this land. They have been here for over 50,000 years. This place Mandjoogoordap or Mandurah, acknowledges a beautiful name, full of intent of people living here and others visiting here. That intent gives us an idea of their ancestral land usage over that long period. Mandurah, the gathering place is unique because even today we still gather here in the most beautiful place for many important reasons. Let us embrace the notion of people being in this space as we move forward as one community.

3 APOLOGIES

4 DISCLAIMER

Members of the public are advised that any decisions made at the meeting tonight, can be revoked, pursuant to the *Local Government Act 1995*. Therefore, members of the public should not rely on any decisions until formal notification in writing by Council has been received.

5 ANSWERS TO QUESTIONS TAKEN ON NOTICE

5.1 Answers to Questions Taken on Notice

Gary Buckland

Question 1:

I've only got one question for tonight and it's about the dredging that's taking place in a harbour where the canals come out. I'm wondering what sort of costs are involved with that. Would anybody know what we are being charged for that?

City of Mandurah Response:

The estimated cost of the 2025 dredging works at the Port Mandurah canals is approximately \$570,000. The City has an obligation to maintain a navigable channel for safe passage of vessels and the associated dredging works are funded through a Specified Area Rate, under which Port Mandurah residents are responsible for funding 59% of the maintenance costs associated with the Port Mandurah canals, including dredging activities, and the City is responsible for the funding the remaining 41% of the maintenance costs.

Brian Perry

Question 1: Pedestrian Bridge

Did the Council have anything to do with the pedestrian bridge that goes from Greenfields to the railway station? Did we pay any money for it?

City of Mandurah Response

The City was responsible for the project management of the Mandurah Road Footbridge. The cost of the footbridge was \$8 million and was primarily funded by the Australian Government with the City contributing \$2.5 million.

Question 2: Giants of Mandurah

How much are the giants of Mandurah costing the rate payers of Mandurah?

City of Mandurah Response

In the 2024/25 financial year, the Giants Art Project had a total spend of \$49,844.97, including of costs for cleaning, brochure printing, website, and to maintain the safety of the installations and sites for visitors.

Question 3: Crab Sculpture

Have you ever thought about putting up a big crab like they do in other towns?

City of Mandurah Response

There are no commitments to install a big crab within the City of Mandurah.

Councillor D Schumacher

Question 1: Western Foreshore

Can the CEO please advise how much money has been spent on the advertising and promotion of the Western Foreshore, the Business Plan and the proposed development from August 2024 to the current date and how much more will be spent?

City of Mandurah Response

The expenditure incurred from 1 July 2024 to the 9 December 2025 is set out below:

Advertising and Promotion	Advertising: \$26,866.70 This includes paid communication designed to reach a broad audience with information about the project. This includes social media, signage, newspaper, radio and cinema advertising. Promotion: \$7,693.16 Refers to short-term activities focused on generating engagement, attendance, or action. This includes signage, collateral and electronic materials.
Business Plan	Nil
Proposed Development	Geotechnical and Contamination Reporting: \$19,750 Preliminary site geotechnical testing has been completed as part of the due diligence process to inform the feasibility of the Commercial Site
Western Foreshore Leisure Precinct	Coastal Hazard Risk Management and Adaptation Plan: \$38,075 CHRMAP for the Western Foreshore is being progressed and will include adaptation and mitigation recommendations to

	<p>address predicted erosion and sea level rise over the service life of the assets on the Western Foreshore, including the Commercial Site.</p> <p>Traffic Modelling (Mary Street): \$14,620.00 Traffic Modelling for the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections taking into account future growth factors, including allowance for expected traffic volumes from the Commercial Site</p> <p>Traffic Modelling (City Centre): \$30,415.75 Traffic modelling for the Mary Street / Leighton Place and Mary Street / Pinjarra Road / Old Coast Road intersections taking into account future growth factors for the City Centre.</p> <p>Site Clearing and Removal: \$135,021</p> <p>Site Improvement for community access: \$75,746.29</p>
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The budget remaining for the 2025/26 Financial Year is set out below:

Advertising and Promotion	<p>Advertising: \$5,000 (This is assuming there will be no unexpected developments or issues that require communication with our community)</p> <p>Promotion: \$1,000</p>
Business Plan	Nil
Proposed Development	<p>Land Excision Process: \$30,000</p> <p>Legal Fees: \$7,700</p>
Western Foreshore Leisure Precinct	<p>Committed:</p> <ul style="list-style-type: none"> • Site clearing and removal: \$1,647.22 • Site Improvement for community access: \$6,297.85 • Targeted Black Cockatoo Assessment and Migratory Bird Assessment: \$21,868

6 AMENDMENT TO STANDING ORDERS

Modification to *Standing Orders Local Law 2016* – electronic attendance at meeting.

7 PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time, please visit the City's website [About Council Meetings](#) or telephone 9550 3787.

8 PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form. For more information regarding Public Statement Time, please visit the City's website [About Council Meetings](#) or telephone 9550 3787.

9 LEAVE OF ABSENCE REQUESTS

10 PETITIONS

11 PRESENTATIONS

12 DEPUTATIONS

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation, please visit the City's website [About Council Meetings](#) or telephone 9550 3787.

13 CONFIRMATION OF MINUTES

13.1 Ordinary Council Meeting held on 25 November 2025

RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 25 November 2025 be confirmed.

Minutes are available on the City's website [Agendas and Minutes](#)

14 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

15 DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS

16 QUESTIONS FROM ELECTED MEMBERS

16.1 Questions of which due notice has been given

Nil

16.2 Questions of which notice has not been given

Nil

17 BUSINESS LEFT OVER FROM PREVIOUS MEETING

Nil

18 RECOMMENDATIONS OF COMMITTEES

Adoption of Recommendations of the Audit, Risk and Improvement Committee Meeting:
9 December 2025

Minute	Item	Additional Information
ARIC.4/12/25	2024/25 Financial Statements	Absolute Majority Required Confidential Attachments: 18.3.2, 18.3.3, 18.3.4, 18.3.5

Subject: 18.1 2024/25 Financial Statements

Summary

In accordance with the City of Mandurah Audit, Risk and Improvement Committee (AR&IC) Terms of Reference, the AR&IC is to provide advice and assistance to Council as to the carrying out of the function of examining the City's Financial Statements (receiving the external audit report). The AR&IC is to oversee the implementation of any action relating to significant matters raised by the auditor.

The audit of the Annual Financial Statements for 2024/25 is nearing completion. The Office of the Auditor General (OAG) are City of Mandurah's auditor and will present an audit status update at the 9 December AR&IC meeting.

City officers are preparing the 2024/25 Financial Statements to be fair and appropriately presented in accordance with the Australian Accounting Standards Board and *Local Government Act 1995* (the Act). A copy of the draft 2024/25 Financial Statements is detailed in Attachment 14.1.1 for noting.

It is expected that Council will receive the final 2024/25 Financial Statements, final audit, and management reports and the Office of the Auditor General (OAG) Closing Report at its Ordinary Council Meeting in December 2025.

The AR&IC are now requested to note the draft 2024/25 Financial Statements and the Audit Status Update as presented by the Office of the Auditor General.

Disclosure of Interest

Nil

Previous Relevant Documentation

Nil

Background

Since the 2020/21 year, the City's annual financial statements audit has been undertaken by the Office of the Auditor General (OAG). It is a requirement under the *Local Government Act 1995* that an approved auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

Comment

The key points to note from the Statement of Comprehensive Income by Program and Statement of Comprehensive Income by Nature and Type are:

- **Revenue**
Operating revenue is approximately \$3.6 million above adopted budget due to:
 - Fees and charges performing better than expected by \$3.39m, including Mandurah Aquatic and Recreation Centre fees (\$514,000), Planning fees (\$408,000), Building Fees (\$419,000), Chalet's revenue (\$534,000), Waste Commercial fees (\$212,000), Marina Pen fees (\$353,000).
 - Grants, Subsidies and Contributions was under budget by \$1.4 million, while Other Revenue is over budget by \$1.51 million. This variance is due to donations and reimbursements being budgeted under Grants, Subsidies and Contributions but recorded as Other Revenue. The City will adjust the 2026/27 budget to align reporting lines with actual allocations.

- Interest revenue performing better than budget by \$142,000.
- **Expenses**
Total expenses are \$567,397 above the adopted budget; however the following points are noted:
 - Materials and contracts were under budget by \$908,000 due to general underspends across the organisation.
 - Utility charges were over budget by \$282,000 due to increases in utility costs during the year. This was addressed at the City Mid-year review.
 - Insurance costs were \$299,000 over budget due to increases in insurance claims in the 2024/25 year.
 - Depreciation which is a non-cash expense was higher than what was budgeted by \$671,000 due to the impact of new assets commissioned in the 2024/25 financial year. It has a nil impact to the closing surplus as the total amount is taken out for the closing surplus calculation as it is non-cash in nature.

It is also noted that the operating position for 2024/25 has increased from the budgeted deficit of \$449,343 to a surplus of \$893,702. The surplus will be carried forward to fund the 2025/26 budgeted opening surplus of \$600,000 and the balance of \$293,702 is recommended to be placed in the Asset Management Reserve in keeping with Council's position on renewal of assets.

Statement of Financial Position

Key points to note are:

- Cash and cash equivalents: Cash holdings have decreased by approximately \$12.67 million from the previous year. This is primarily due to having to carryover 2023/24 capital projects into 2024/25 financial year.
- Reserves – Cash backed: The City has a total amount of \$65.68 million in reserves on 30 June 2025. This is a decrease of \$3.8 million from the previous year due to:
 - Decrease in the Asset Management Reserve (\$2.0 million) as a result of 2023/24 capital carryover projects being completed in 2024/25 financial year.
 - Decrease in the unspent grants reserve (\$4.8 million) as a result of grant funds received by the City being able to be transferred into municipal funds and treated as revenue due to the projects being completed.

Rates Setting Statement

The City shows a surplus for the year ended 30 June 2025 of \$893,703. In the City's 2025/2026 Budget the surplus for the year ended 30 June 2025 was estimated to be \$600,000 (opening surplus). The remaining \$293,703 is recommended to be placed in the Asset Management Reserve in keeping with Councils position on renewals of assets.

Audit Progress

At the time of issuing the Audit, Risk and Improvement Committee agenda, the City had revised the 2024/25 Financial Statements based on the auditor's comments and sent the changes to the auditor for review. The steps required for the City to present Council with the final 2024/25 Financial Statements, final audit and management reports and the OAG Closing Report are as follows:

1. OAG to provide the signed auditors report to the City.
2. City officers to prepare a Council report. Note: This is intended to be presented to Council at its Ordinary Council Meeting in December 2025.

Information Systems Audit

In addition to the Financial Audit, the OAG completed an Information Systems Audit, which incorporated general computer controls. The Information Systems Audit determines if an entities' information technology and related internal controls effectively support the integrity, availability and confidentiality of the information and systems used to prepare the financial statements. The City's response to the Information Systems Management Letter is available at Confidential Attachment 14.1.3.

A maturity model assessment has also been undertaken (refer to Confidential Attachment 14.1.4) which provides a way of measuring key management processes. The ratings given are based on the OAG's review of these areas as part of the general computer controls audit.

Statutory Environment

The Annual Financial Statements are prepared in accordance with the Australian Accounting Standards.

The *Local Government Act 1995* states:

7.9. *Audit to be conducted*

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
 - (a) *the mayor or president; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*

7.12AB. *Conducting a financial audit*

The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

7.12AD. *Reporting on a financial audit*

- (1) *The auditor must prepare and sign a report on a financial audit.*
- (2) *The auditor must give the report to —*
 - (a) *the mayor, president or chairperson of the local government; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*

7.12A. *Duties of local government with respect to audits*

- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
 - (aa) *examine an audit report received by the local government; and*
 - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government must —*
 - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

The *Local Government (Audit) Regulations 1996* states:

9. *Performance of audit*

- (2) *An auditor must carry out an audit in accordance with the Australian Auditing Standards made or formulated and amended from time to time by the Auditing and Assurance Standards Board established by the Australian Securities and Investments Commission Act 2001 (Commonwealth) section 227A.*
 - (3) *An auditor must carry out the work necessary to form an opinion whether the annual financial report —*
 - (a) *is based on proper accounts and records; and*
 - (b) *fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —*
 - (i) *the Act; and*
 - (ii) *the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).*
10. *Report by auditor*
- (1) *An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*
 - (2) *The report is to give the auditor's opinion on —*
 - (a) *the financial position of the local government; and*
 - (b) *the results of the operations of the local government.*
 - (3) *The report is to include —*
 - (a) *any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and*
 - (b) *any matters indicating non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and*
 - (c) *details of whether information and explanations were obtained by the auditor; and*
 - (d) *a report on the conduct of the audit; and*
 - (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.*

Policy Implications

Financial Position and Performance Policy

Financial Implications

Appropriate financial management is essential to the effective operations of the local government. The cost of the audit for the 2025 financial year is estimated to be \$151,799.

Economic Implications

Nil

Environmental Implications

Nil

Risk Implications

The *Local Government Act 1995* states:

7.9. *Audit to be conducted*

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
- (a) *the mayor or president; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*

If Council do not adopt the City's financial report by 31 December, then the City may be in breach of the *Local Government Act 1995*.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 is relevant to this report:

Leadership

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

City officers are preparing the 2024/25 Financial Statements to be fair and appropriately presented in accordance with the Australian Accounting Standards Board and *Local Government Act 1995* and have completed the actions required for the auditor to consider issuing the City an unqualified audit opinion.

It is expected that Council will receive the final 2024/25 Financial Statements, final audit, and management reports and the Office of the Auditor General (OAG) Closing Report at its Ordinary Council Meeting in December 2025.

The Audit, Risk and Improvement Committee are now requested to note the draft 2024/25 Financial Statements and the Audit Status Update as presented by the OAG.

Officer Recommendation

That the Audit, Risk and Improvement Committee:

1. Note the draft Annual Financial Statements 2024/25 as detailed in Attachment 14.1.1.
2. Note the Auditor Status Report as presented by the Office of the Auditor General.
3. Notes the Financial Audit Management Letter and the City of Mandurah management comments as per Confidential Attachment 14.1.2.
4. Notes the Information Systems Audit Management Letter and the City of Mandurah management comments as per Confidential Attachment 14.1.3 and the Office of Auditor General Maturity Model Assessment as per Attachment 14.1.4.

Committee Recommendation:

That the Audit, Risk and Improvement Committee recommend that Council:

1. Note the draft Annual Financial Statements 2024/25 as detailed in Attachment 14.1.1, with the following amendments:

1.1 Adjust write-off work in progress assets to reflect in the expenditure instead of reducing Capital contributions. This amendment repositioned \$1,539,236 from reducing the Capital grants, subsidies and contributions line item to increasing the Other Expenditure line item. The change has no effect on the bottom-line figures but does adjust individual sub totals.

- o This change affects the following pages:
- o Page 12 – Statement of Comprehensive Income
- o Page 15 – Statement of Cash Flows
- o Page 16 – Statement of Financial Activity
- o Page 20 – Note 2(b) – Add line under Other expenditure named Write-Off of WIP /Duplicated Assets
- o Page 27 – Note 9 – Line name change from Reversals to Write-Off of WIP/Duplicated Assets
- o Page 44 – Note 28 – Line name change from Add: Reversal of infrastructure assets to Add: Write-Off of WIP / Duplicated Assets.

1.2 Adjust positioning of Non-cash lease revenue from INVESTING ACTIVITIES to display under FINANCING ACTIVITES

This amendment repositioned \$251,472 for the 2025 Actual column and \$507,877 from the 2024 Actual column in the Statement of Financial Activity from Investing Activities – Right of use assets received – non-cash to Financing Activities – Non-cash amounts excluded from financing activities. The change has no effect on the bottom line figures but does adjust individual sub totals.

This change affects the following pages:

- o Page 16 – Statement of Financial Activity
- o Page 44 – Note 28 – Determination of Surplus or Deficit

1.3 Adjust positioning of Non-cash lease revenue from INVESTING ACTIVITIES to display under FINANCING ACTIVITES

This amendment repositioned \$251,472 for the 2025 Actual column and \$507,877 from the 2024 Actual column in the Statement of Financial Activity from Investing Activities – Right of use assets received – non-cash to Financing Activities – Non-cash amounts excluded from financing activities. The change has no effect on the bottom line figures but does adjust individual sub totals.

This change affects the following pages:

- o Page 16 – Statement of Financial Activity
- o Page 44 – Note 28 – Determination of Surplus or Deficit

1.4 Minor wording changes:

- o Page 10 – Included “Table of Contents” title
- o Page 11 – Change from September to December on signing date
- o Page 14 – Statement of Change in Equity – Rounding changes
- o Page 16 – Statement of Financial Activity – Removed reference “29(c)” on Investing Activities section
- o Page 18 – Note 1 – Removed sentences “Assets Held for Sale – Note 7”, “Impairment

- o losses of non-financial assets – Note 9” and “Estimated useful life of intangible assets – Note
 - o 12” as they are not applicable
 - o Page 29 – Note 10 – Headings included
 - o Page 36 – Note 15 Change “Debentures” to “Bank Loans”
 - o Page 39 – Note 16 – Reference “5” included on note
 - o Page 49 – Note 23(c) – Line with 0 for Interest Bearing liabilities deleted
 - o Pae 53 – Note 28(a) – Reference 10(a) removed
 - o Page 61 – Note 30 – Rounding changes
2. Note the Auditor Status Report as presented by the Office of the Auditor General.
 3. Notes the Financial Audit Management Letter and the City of Mandurah management comments as per Confidential Attachment 14.1.2, with the following amendments:
 - o Amendment by the Office of the Auditor General to Finding 1: Year End Balance Sheet Reconciliations (page 65) under “Accuracy and completeness” the line “Bank Reconciliations reflected incorrect balances” should read “Bank Reconciliations initially reflected incorrect balances”.
 - o Correction by City officers to the completion date for Management Comment response to Finding 2: Incorrect accounting of cash received in lieu of public open space (page 68) reads June 2025 and this is be replaced with 2026.
 4. Notes the Information Systems Audit Management Letter and the City of Mandurah management comments as per Confidential Attachment 14.1.3 and the Office of Auditor General Maturity Model Assessment as per Attachment 14.1.4.

Comment 1.1: The City conducted a fixed asset register review in the 2024 financial year and, as a result, commissioned found and gifted assets to ensure the completeness of the register. The Lakelands District Open Space project was underway at the time as a multiyear project and some assets from that project were inadvertently taken up in the 2024 asset register clean up. These assets were also recorded in the City’s work in progress accounts. To address the duplication, City officers wrote off the WIP item initially to reverse the noncash revenue. The Office of the Auditor General suggested a change on 8 December 2025 to move that write off amount into Other Expenditure to enhance transparency and readability of the City’s Financial Statements. The change has no bearing on the City’s end result as the adjustment was for a non-cash transfer.

Comment 1.2 : The Office of the Auditor General suggested a change on 8 December 2025 to where new non-cash leases revenue was shown in the financials to enhance transparency and readability of the City’s Financial Statements. The change has no bearing on the City’s end result as the adjustment was for a non-cash revenue.

Comment 1.3: The Office of the Auditor General provided updated comments on the Financial Statements on 8 December 2025.

Comment 3: Office of Auditor General provided a late amendment to the Financial Audit Management Letter and the second amendment is a correction to the City officer Management response.

Officer Recommendation

That Council:

1. **Approve the Annual Financial Statements 2024/25 as detailed in Attachment 18.1.1**
2. **Approve the Auditor Status Report as presented by the Office of the Auditor General in Confidential Attachment 18.1.2**
3. **Approve the Financial Audit Management Letter and the City of Mandurah management comments as per Confidential Attachment 18.1.3**

- 4. Approve the Information Systems Audit Management Letter and the City of Mandurah management comments as per Confidential Attachment 18.1.4 and the Office of Auditor General Maturity Model Assessment as per Attachment 18.1.5.**

Attachments

1. Annual Financial Statements 2024/25 [18.1.1 - 54 pages]

CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The City of Mandurah conducts the operations of a local government with the following community vision:

Woven by waterways; a city that is thriving and connected to its people and nature.

Principal place of business:
3 Peel St, Mandurah WA 6210

**CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),27	98,056,579	98,083,897	93,164,669
Grants, subsidies and contributions	2(a)	4,867,778	6,293,578	5,635,783
Fees and charges	2(a)	38,581,727	35,192,242	34,107,075
Interest revenue	2(a)	4,443,093	4,301,430	4,789,540
Other revenue	2(a)	1,603,994	79,169	1,364,955
		<u>147,553,171</u>	<u>143,950,316</u>	<u>139,062,022</u>
Expenses				
Employee costs	2(b)	(59,514,332)	(59,439,328)	(55,373,119)
Materials and contracts		(60,839,183)	(61,747,749)	(58,492,124)
Utility charges		(5,022,010)	(4,740,090)	(4,275,112)
Depreciation		(35,876,845)	(35,205,987)	(35,755,740)
Finance costs	2(b)	(1,216,573)	(1,122,702)	(1,072,265)
Insurance		(1,775,489)	(1,476,652)	(1,410,406)
Other expenditure	2(b)	(1,594,709)	0	(29,373)
		<u>(165,839,141)</u>	<u>(163,732,508)</u>	<u>(156,408,139)</u>
		<u>(18,285,970)</u>	<u>(19,782,192)</u>	<u>(17,346,117)</u>
Capital grants, subsidies and contributions	2(a)	29,053,353	14,108,173	25,981,030
Profit on asset disposals		275,878	0	188,569
Loss on asset disposals		(2,765,679)	0	(7,246,306)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(6,215)	0	(251,584)
Fair value adjustments to investment property	12	804,038	0	0
		<u>27,361,375</u>	<u>14,108,173</u>	<u>18,671,709</u>
Net result for the period	26(b)	9,075,405	(5,674,019)	1,325,592
Total comprehensive income for the period		9,075,405	(5,674,019)	1,325,592

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	61,810,976	74,477,069
Trade and other receivables	5	8,583,452	11,057,982
Other financial assets	4(a)	19,764,861	6,522,395
Inventories	6	1,004,876	837,615
Other assets	7	3,878,677	3,377,738
TOTAL CURRENT ASSETS		95,042,842	96,272,799
NON-CURRENT ASSETS			
Trade and other receivables	5	2,044,842	1,685,741
Other financial assets	4(b)	268,938	322,261
Property, plant and equipment	8	286,794,249	281,267,077
Infrastructure	9	770,808,685	768,996,872
Right-of-use assets	11(a)	515,180	613,481
Investment property	12	11,487,798	10,683,760
TOTAL NON-CURRENT ASSETS		1,071,919,692	1,063,569,192
TOTAL ASSETS		1,166,962,534	1,159,841,991
CURRENT LIABILITIES			
Trade and other payables	13	21,969,393	18,392,884
Contract liabilities	14	429,480	253,428
Capital grant/contributions liabilities	14	1,437,267	4,812,548
Lease liabilities	11(b)	173,812	254,514
Borrowings	15	6,509,258	6,237,234
Employee related provisions	16	9,563,235	9,616,596
Other provisions	17	330,335	330,335
TOTAL CURRENT LIABILITIES		40,412,780	39,897,539
NON-CURRENT LIABILITIES			
Capital grant/contributions liabilities	14	0	1,215,909
Lease liabilities	11(b)	367,969	388,928
Borrowings	15	23,523,171	24,853,039
Employee related provisions	16	915,918	819,285
TOTAL NON-CURRENT LIABILITIES		24,807,058	27,277,161
TOTAL LIABILITIES		65,219,838	67,174,700
NET ASSETS		1,101,742,696	1,092,667,291
EQUITY			
Retained surplus		250,260,611	237,390,978
Reserve accounts	30	65,678,155	69,472,383
Revaluation surplus	18	785,803,930	785,803,930
TOTAL EQUITY		1,101,742,696	1,092,667,291

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		242,718,412	62,819,357	785,803,930	1,091,341,699
Comprehensive income for the period					
Net result for the period		1,325,592	0	0	1,325,592
Total comprehensive income for the period		1,325,592	0	0	1,325,592
Transfers from reserve accounts	30	21,253,107	(21,253,107)	0	0
Transfers to reserve accounts	30	(27,906,133)	27,906,133	0	0
Balance as at 30 June 2024		237,390,978	69,472,383	785,803,930	1,092,667,291
Comprehensive income for the period					
Net result for the period		9,075,405	0	0	9,075,405
Total comprehensive income for the period		9,075,405	0	0	9,075,405
Transfers from reserve accounts	30	21,903,914	(21,903,914)	0	0
Transfers to reserve accounts	30	(18,109,686)	18,109,686	0	0
Balance as at 30 June 2025		250,260,611	65,678,155	785,803,930	1,101,742,696

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		97,919,084	92,144,266
Grants, subsidies and contributions		9,904,807	1,837,772
Fees and charges		38,636,009	34,129,717
Interest revenue		4,443,093	4,789,540
Goods and services tax received		138,004	(113,191)
Other revenue		1,603,994	1,364,955
		<u>152,644,991</u>	<u>134,153,059</u>
Payments			
Employee costs		(59,504,618)	(55,408,314)
Materials and contracts		(59,158,419)	(60,330,519)
Utility charges		(5,022,010)	(4,275,112)
Finance costs		(1,216,573)	(1,072,265)
Insurance paid		(1,775,489)	(1,410,406)
Other expenditure		(1,594,709)	(29,373)
		<u>(128,271,818)</u>	<u>(122,525,989)</u>
Net cash provided by operating activities	19(b)	24,373,173	11,627,070
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		(13,205,360)	0
Payments for purchase of property, plant & equipment	8(a)	(11,276,449)	(13,946,846)
Payments for construction of infrastructure	9(a)	(24,684,883)	(14,896,724)
Proceeds from capital grants, subsidies and contributions		12,273,565	11,923,496
Proceeds for financial assets at amortised cost		0	5,845,223
Proceeds from financial assets at amortised cost - community loans		10,002	81,562
Proceeds from sale of property, plant & equipment		1,254,833	1,029,391
Net cash (used in) investing activities		<u>(35,628,292)</u>	<u>(9,963,898)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(5,509,463)	(5,024,549)
Payments for principal portion of lease liabilities	29(d)	(353,132)	(438,322)
Proceeds from new borrowings	29(a)	4,451,621	8,356,864
Net cash provided by (used in) financing activities		<u>(1,410,974)</u>	<u>2,893,993</u>
Net increase (decrease) in cash held		(12,666,093)	4,557,165
Cash at beginning of year		74,477,069	69,919,904
Cash and cash equivalents at the end of the year	19(a)	<u>61,810,976</u>	<u>74,477,069</u>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	98,056,579	98,083,897	93,164,669
Grants, subsidies and contributions		4,867,778	6,293,578	5,635,783
Fees and charges		38,581,727	35,192,242	34,107,075
Interest revenue		4,443,093	4,301,430	4,789,540
Other revenue		1,603,994	79,169	1,364,955
Profit on asset disposals		275,878	0	188,569
Fair value adjustments to investment property	12	804,038	0	0
		<u>148,633,087</u>	<u>143,950,316</u>	<u>139,250,591</u>
Expenditure from operating activities				
Employee costs		(59,514,332)	(59,439,328)	(55,373,119)
Materials and contracts		(60,839,183)	(61,747,749)	(58,492,124)
Utility charges		(5,022,010)	(4,740,090)	(4,275,112)
Depreciation		(35,876,845)	(35,205,987)	(35,755,740)
Finance costs		(1,216,573)	(1,122,702)	(1,072,265)
Insurance		(1,775,489)	(1,476,652)	(1,410,406)
Other expenditure		(1,594,709)	0	(29,373)
Loss on asset disposals		(2,765,679)	0	(7,246,306)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(6,215)	0	(251,584)
		<u>(168,611,035)</u>	<u>(163,732,508)</u>	<u>(163,906,029)</u>
Non-cash amounts excluded from operating activities	28(a)	38,520,871	35,443,132	42,396,964
Amount attributable to operating activities		<u>18,542,923</u>	<u>15,660,940</u>	<u>17,741,526</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		29,053,353	14,108,173	25,981,030
Proceeds from disposal of assets		1,254,833	7,449,567	1,029,391
Proceeds from financial assets at amortised cost - self-supporting loans		10,002	0	81,562
		<u>30,318,188</u>	<u>21,557,740</u>	<u>27,091,983</u>
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(11,276,449)	(12,421,726)	(13,946,846)
Acquisition of infrastructure	9(a)	(24,684,883)	(27,410,469)	(14,896,724)
		<u>(35,961,332)</u>	<u>(39,832,195)</u>	<u>(28,843,570)</u>
Non-cash amounts excluded from investing activities	28(b)	(16,627,615)	500,000	(13,505,420)
Amount attributable to investing activities		<u>(22,270,759)</u>	<u>(17,774,455)</u>	<u>(15,257,007)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	4,451,621	4,650,000	8,356,864
Proceeds from Unspent Loans		1,484,086	0	1,009,740
Proceeds from new interest earning liabilities		0	461,000	0
Proceeds from new leases - non cash	29(d)	251,471	1,863,760	507,877
Transfers from reserve accounts	30	21,903,914	9,478,565	21,253,107
		<u>28,091,092</u>	<u>16,453,325</u>	<u>31,127,588</u>
Outflows from financing activities				
Repayment of borrowings	29(a)	(5,509,463)	(4,332,703)	(5,024,549)
Principal elements of interest earning liabilities		0	(949,701)	0
Payments for principal portion of lease liabilities	29(d)	(353,132)	(576,642)	(438,322)
Transfers to reserve accounts	30	(18,109,686)	(7,666,347)	(27,906,133)
		<u>(23,972,281)</u>	<u>(13,525,393)</u>	<u>(33,369,004)</u>
Non-cash amounts excluded from financing activities	28(c)	(251,471)	(1,863,760)	(507,877)
Amount attributable to financing activities		<u>3,867,340</u>	<u>1,064,172</u>	<u>(2,749,293)</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(d)	754,197	600,000	1,018,971
Amount attributable to operating activities		18,542,923	15,660,940	17,741,526
Amount attributable to investing activities		(22,270,759)	(17,774,455)	(15,257,007)
Amount attributable to financing activities		3,867,340	1,064,172	(2,749,293)
Surplus or deficit after imposition of general rates	28(d)	<u>893,701</u>	<u>(449,343)</u>	<u>754,197</u>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
FOR THE YEAR ENDED 30 JUNE 2025
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**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

1. BASIS OF PREPARATION

The financial report of the City of Mandurah which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
 - infrastructure; or
 - vested improvements that the local government controls ;
- and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Investment property - Note 12
- Measurement of employee benefits - Note 16
- Measurement of provisions - Note 17

Fair value hierarchy information can be found in Note 25

The local government reporting entity

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2022-5 *Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- AASB 2023-3 *Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments are not expected to have not material impact on the financial report on initial application.

- AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 *Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2024-4b *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-9 *Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- AASB 2023-5 *Amendments to Australian Accounting Standards - Lack of Exchangeability*
- AASB 18 (FP) *Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]*
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
- AASB 2024-2 *Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- AASB 2024-3 *Amendments to Australian Accounting Standards - Annual Improvements Volume 11*

These amendments are not expected to have any material impact on the financial report on initial application.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval

Consideration from contracts with customers is included in the transaction price.

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	98,056,579	0	98,056,579
Grants, subsidies and contributions	4,867,778	0	0	0	4,867,778
Fees and charges	38,581,727	0	0	0	38,581,727
Interest revenue	0	0	652,966	3,790,127	4,443,093
Other revenue	302,855	0	0	1,301,139	1,603,994
Capital grants, subsidies and contributions	0	29,053,353	0	0	29,053,353
Total	43,752,360	29,053,353	98,709,545	5,091,266	176,606,524

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	93,164,669	0	93,164,669
Grants, subsidies and contributions	5,635,783	0	0	0	5,635,783
Fees and charges	34,107,075	0	0	0	34,107,075
Interest revenue	0	0	713,295	4,076,245	4,789,540
Other revenue	300,834	0	0	1,064,121	1,364,955
Capital grants, subsidies and contributions	0	25,981,030	0	0	25,981,030
Total	40,043,692	25,981,030	93,877,964	5,140,366	165,043,052

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	1,454,886	1,522,615
Rates instalment and penalty interest	652,966	713,295
Other interest revenue	2,335,241	2,553,630
	4,443,093	4,789,540
Fees and charges relating to rates receivable		
Charges on instalment plan	108,532	92,951
The 2025 original budget estimate in relation to: Charges on instalment plan was \$103,300.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	151,799	142,200
	151,799	142,200
Employee Costs		
Employee benefit costs	50,597,824	47,270,516
Other employee costs	8,916,508	8,102,603
	59,514,332	55,373,119
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	780,017	680,122
Interest rate swap	0	303
Other Borrowings interest	436,556	391,840
	1,216,573	1,072,265
Other expenditure		
Write-Off of WIP / Duplicated Assets	1,539,236	0
Sundry expenses	55,473	29,373
	1,594,709	29,373

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

3. CASH AND CASH EQUIVALENTS

Note	2025 \$	2024 \$
Cash at bank and on hand	25,560,472	30,142,409
Term deposits	36,250,504	44,334,660
Total cash and cash equivalents	61,810,976	74,477,069
Held as		
- Unrestricted cash and cash equivalents	13,358,200	4,341,390
- Restricted cash and cash equivalents	48,452,776	70,135,679
	61,810,976	74,477,069

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

Note	2025 \$	2024 \$
(a) Current assets		
Financial assets at amortised cost	19,764,861	6,522,395
	19,764,861	6,522,395
Other financial assets at amortised cost		
Community Loans	47,106	10,000
Term deposits	19,717,755	6,512,395
	19,764,861	6,522,395
Held as		
- Unrestricted other financial assets at amortised cost	47,106	10,000
- Restricted other financial assets at amortised cost	19,717,755	6,512,395
	19,764,861	6,522,395
(b) Non-current assets		
Financial assets at amortised cost - Community Loans	129,604	176,712
Financial assets at fair value through profit or loss - Local Government House Trust	139,334	145,549
	268,938	322,261
Financial assets at amortised cost		
Financial assets at amortised cost - Community Loans	129,604	176,712
	129,604	176,712
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	145,549	142,607
Movement attributable to fair value changes	(6,215)	2,942
Units in Local Government House Trust - closing balance	139,334	145,549

Loans receivable from community have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows; and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The City classifies the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	5,061,263	3,662,665
Trade receivables	1,728,493	1,848,912
Other receivables - Infringements	790,234	803,309
GST receivable	532,891	670,895
Receivables for employee related provisions	450,455	358,794
Allowance for credit losses of trade receivables	(269,893)	(215,611)
Other receivables Pensioner Rebates and ESL	290,009	145,519
Other receivables - Insurance Claims	0	3,783,499
	8,583,452	11,057,982
Non-current		
Pensioner's rates and ESL deferred	2,044,842	1,685,741
	2,044,842	1,685,741

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Note	30 June 2025 Actual	30 June 2024 Actual
	\$	\$
Trade and other receivables from contracts with customers	249,076	160,287
Total trade and other receivables from contracts with customers	249,076	160,287

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

6. INVENTORIES

Note	2025	2024
Current	\$	\$
Fuel and materials	559,876	392,615
Land held for resale		
Cost of acquisition	445,000	445,000
	1,004,876	837,615
The following movements in inventories occurred during the year:		
Balance at beginning of year	837,615	694,556
Inventory movement	167,261	143,059
Balance at end of year	1,004,876	837,615

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

**CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2025**

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	623,894	1,283,653
Accrued income	3,254,783	2,094,085
	3,878,677	3,377,738

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Accrued Income

Accrued income primarily relate to the City's right to receive considerations for work completed but not billed at the end of the period.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Note	Land	Buildings	Land	Buildings	Total property	Furniture and equipment	Plant and equipment	Work in Progress	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023		93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
Additions		0	1,093,100	0	1,093,100	1,093,100	197,624	3,673,378	8,982,744	13,946,846
Disposals		0	(299,746)	0	(299,746)	(299,746)	0	(1,640,967)	0	(1,940,713)
Depreciation		0	(2,554,399)	0	(2,554,399)	(2,554,399)	(263,035)	(1,352,130)	0	(4,169,564)
Transfers		0	2,709,965	0	2,709,965	2,709,965	0	0	(2,709,965)	0
Balance at 30 June 2024		93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077
Comprises:										
Gross balance amount at 30 June 2024		93,525,000	168,367,911	93,525,000	168,367,911	261,892,911	3,284,584	18,237,957	9,666,082	293,081,534
Accumulated depreciation at 30 June 2024		0	(5,299,112)	0	(5,299,112)	(5,299,112)	(1,222,529)	(5,292,816)	0	(11,814,457)
Balance at 30 June 2024	8(b)	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077
Additions		0	197,131	0	197,131	197,131	0	2,423,380	8,655,938	11,276,449
Disposals		(110,000)	(88,568)	(110,000)	(88,568)	(198,568)	0	(1,158,683)	0	(1,357,251)
Depreciation		0	(2,630,876)	0	(2,630,876)	(2,630,876)	(270,378)	(1,526,249)	0	(4,427,503)
Transfers		0	7,896,447	0	7,896,447	7,896,447	0	286,880	(8,147,850)	35,477
Balance at 30 June 2025		93,415,000	168,442,933	93,415,000	168,442,933	261,857,933	1,791,677	12,970,469	10,174,170	286,794,249
Comprises:										
Gross balance amount at 30 June 2025		93,415,000	176,370,135	93,415,000	176,370,135	269,785,135	3,284,584	18,776,642	10,174,170	302,020,531
Accumulated depreciation at 30 June 2025		0	(7,927,202)	0	(7,927,202)	(7,927,202)	(1,492,907)	(5,806,173)	0	(15,226,282)
Balance at 30 June 2025	8(b)	93,415,000	168,442,933	93,415,000	168,442,933	261,857,933	1,791,677	12,970,469	10,174,170	286,794,249

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land		93,415,000	93,525,000	2	Market Approach	Independent registered valuer	June 2022	Selection of Land similar approximate utility
Total land	8(a)	93,415,000	93,525,000					
Buildings - non specialised		168,442,933	163,068,799	2	Cost approach using current replacement cost	Independent valuer and Management valuation	June 2022	Historical cost per square floor area. Consumed benefit/obsolescence of asset.
Total buildings	8(a)	168,442,933	163,068,799					

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - parks	Infrastructure - work in progress	Other infrastructure - coastal and estuary	Other infrastructure - bridges	Other infrastructure - other infrastructure	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	342,778,597	159,005,948	119,148,517	38,229,868	48,191,168	68,301,101	4,079,930	779,735,129
Additions	1,848,388	0	1,042,936	12,005,400	0	0	0	14,896,724
(Disposals)	(2,405,592)	(964,462)	(2,411,307)	0	(482,913)	0	0	(6,264,274)
Gifted Assets Cost	8,225,551	3,534,137	415,692	0	0	0	0	12,175,380
Gifted Assets Accumulated Depreciation	(27,351)	(345,647)	(31,657)	0	0	0	0	(404,655)
Depreciation	(12,824,446)	(2,899,882)	(11,961,163)	0	(2,378,917)	(883,251)	(193,773)	(31,141,432)
Transfers	6,259,598	2,296,050	3,542,130	(12,425,870)	94,425	0	233,667	0
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872
Comprises:								
Gross balance at 30 June 2024	604,641,227	224,700,473	189,181,347	37,809,398	104,825,685	88,325,118	5,359,473	1,254,842,721
Accumulated depreciation at 30 June 2024	(260,786,482)	(64,074,329)	(79,436,199)	0	(59,401,922)	(20,907,268)	(1,239,649)	(485,845,849)
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872
Additions	24,424	0	65,323	24,595,136	0	0	0	24,684,883
(Disposals)	(891,035)	(434,012)	(1,026,765)	0	(33,403)	0	0	(2,385,215)
Gifted Assets Cost	8,875,482	1,874,737	1,633,393	0	0	0	0	12,383,612
Gifted Assets Accumulated Depreciation	(76,272)	(6,889)	(114,027)	0	0	0	0	(197,188)
Write-Off of WIP / Duplicated Assets	0	0	0	(1,539,236)	0	0	0	(1,539,236)
Depreciation	(12,078,967)	(2,860,199)	(12,595,371)	0	(2,479,424)	(883,251)	(202,354)	(31,099,566)
Transfers	6,565,289	409,649	4,665,577	(11,675,992)	0	0	0	(35,477)
Balance at 30 June 2025	346,273,666	159,609,430	102,373,278	49,189,306	42,910,936	66,534,599	3,917,470	770,808,685
Comprises:								
Gross balance at 30 June 2025	617,484,154	226,379,090	192,631,678	49,189,306	104,677,763	88,325,118	5,359,473	1,284,046,582
Accumulated depreciation at 30 June 2025	(271,210,488)	(66,769,660)	(90,258,400)	0	(61,766,827)	(21,790,519)	(1,442,003)	(513,237,897)
Balance at 30 June 2025	346,273,666	159,609,430	102,373,278	49,189,306	42,910,936	66,534,599	3,917,470	770,808,685

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - parks	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - coastal and estuary	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - bridges	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - other infrastructure	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings - non-specialised	20 to 110 years
Furniture and equipment	1 to 30 years
Plant and equipment	1 to 35 years
Infrastructure - roads	1 to 115 years
Infrastructure - drainage	1 to 100 years
Infrastructure - parks	1 to 100 years
Infrastructure - coastal and estuary	1 to 100 years
Infrastructure - bridges	60 to 115 years
Infrastructure - other	5 to 100 years
Right of use - plant and equipment	Based on the remaining lease

(b) Fully depreciated assets in use

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

Plant and equipment
Infrastructure

	2025	2024
	\$	\$
	200,414	199,314
	48,349,227	14,550,365
	48,549,641	14,749,679

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

11. LEASES

(a) Right-of-use assets

	Right-of-use assets - plant and Total right-of-use	
	Note	equipment assets
	\$	\$
Balance at 1 July 2023	548,814	548,814
Additions	507,877	507,877
Depreciation	(443,210)	(443,210)
Balance at 30 June 2024	613,481	613,481
Additions	251,472	251,472
Depreciation	(349,773)	(349,773)
Balance at 30 June 2025	515,180	515,180

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the City is the lessee:

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(349,773)	(443,210)
Finance charge on lease liabilities	(17,088)	(21,659)
Low-value asset lease payments recognised as expense	(435,902)	(446,631)
Total amount recognised in the statement of comprehensive income	(802,763)	(911,500)
Total cash outflow from leases	(370,220)	(459,981)
(b) Lease liabilities		
Current	173,812	254,514
Non-current	367,969	388,928
	29(d) 541,781	643,442

Refer to Note 29(d) for details of lease liabilities.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 29(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

11. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

2025 Actual	2024 Actual
\$	\$
1,836,109	1,529,305
1,028,491	1,164,660
1,054,144	1,150,150
1,033,814	1,166,281
1,003,506	1,146,086
<u>9,287,864</u>	<u>12,249,055</u>
15,243,928	18,405,537

MATERIAL ACCOUNTING POLICIES

The City as lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

12. INVESTMENT PROPERTY

Non-current assets - at reportable value

Carrying balance at 1 July

Net gain/(loss) from fair value adjustment

Closing balance at 30 June

Amounts recognised in profit or loss for investment properties

Rental income

Direct operating expenses from property that generated rental income

Fair value gain recognised in profit or loss

	2025	2024
	Actual	Actual
	\$	\$
Carrying balance at 1 July	10,683,760	10,683,760
Net gain/(loss) from fair value adjustment	804,038	0
Closing balance at 30 June	<u>11,487,798</u>	<u>10,683,760</u>
Rental income	728,438	728,438
Direct operating expenses from property that generated rental income	(7,764)	(21,849)
Fair value gain recognised in profit or loss	804,038	0

MATERIAL ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City.

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

Fair value of investment properties

A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

13. TRADE AND OTHER PAYABLES

Current

	2025	2024
	\$	\$
Sundry creditors	8,177,324	6,473,385
Prepaid rates	6,586,103	5,325,000
Accrued payroll liabilities	1,184,800	1,239,653
Payables for employee related provisions	442,857	421,562
Bonds and deposits held	5,095,557	4,661,400
Other payables - receipts in advance	195,920	0
Other payables - other accrued expenses	34,742	51,871
Other payables - retention monies	252,090	220,013
	21,969,393	18,392,884

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises income for the prepaid rates that have not been refunded.

**CITY OF MANDURAH
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14. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	429,480	253,428
Capital grant/contributions liabilities	1,437,267	4,812,548
	<u>1,866,747</u>	<u>5,065,976</u>
Non-current		
Capital grant/contributions liabilities	0	1,215,909
	<u>0</u>	<u>1,215,909</u>
Reconciliation of changes in contract liabilities		
Opening balance	253,428	108,453
Additions	429,480	253,428
Revenue from contracts with customers included as a contract liability at the start of the period	(253,428)	(108,453)
	<u>429,480</u>	<u>253,428</u>
<p>The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	6,028,457	7,763,152
Additions	372,182	2,029,581
Revenue from capital grant/contributions held as a liability at the start of the period	(4,963,372)	(3,764,276)
	<u>1,437,267</u>	<u>6,028,457</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,437,267	4,812,548
1 to 2 years	0	1,215,909
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	<u>1,437,267</u>	<u>6,028,457</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

**CITY OF MANDURAH
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15. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		5,510,331	20,554,561	26,064,892	5,317,216	21,204,784	26,522,000
Other borrowings		998,927	2,968,610	3,967,537	920,018	3,648,255	4,568,273
Total secured borrowings	29(a)	6,509,258	23,523,171	30,032,429	6,237,234	24,853,039	31,090,273

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Mandurah.

The City of Mandurah has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 29(a).

Information regarding exposure to risk can be found at Note 23.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

16. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	4,058,924	3,876,955
Long service leave	3,879,040	4,124,167
Other employee leave provisions	333,845	312,966
	8,271,809	8,314,088
Employee related other provisions		
Employment on-costs	1,291,426	1,302,508
	1,291,426	1,302,508
Total current employee related provisions	9,563,235	9,616,596
Non-current provisions		
Employee benefit provisions		
Long service leave	788,065	704,585
	788,065	704,585
Employee related other provisions		
Employment on-costs	127,853	114,700
	127,853	114,700
Total non-current employee related provisions	915,918	819,285
Total employee related provisions	10,479,153	10,435,881

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2025	2024
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		4,259,600	4,588,902
More than 12 months from reporting date		6,219,553	5,846,979
		10,479,153	10,435,881
Expected reimbursements of employee related provisions from other WA local governments	5	450,456	358,794

MATERIAL ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**CITY OF MANDURAH
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17. OTHER PROVISIONS

	Provision for Workers Compensation	Total
	\$	\$
Opening balance at 1 July 2024		
Current provisions	330,335	330,335
	330,335	330,335
Balance at 30 June 2025	330,335	330,335
Comprises		
Current	330,335	330,335
	330,335	330,335

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

MATERIAL ACCOUNTING POLICIES

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**CITY OF MANDURAH
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18. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	75,390,270	0	75,390,270	75,390,270	0	75,390,270
Revaluation surplus - Buildings - non-specialised	89,853,505	0	89,853,505	89,853,505	0	89,853,505
Revaluation surplus - Furniture and equipment	1,001,625	0	1,001,625	1,001,625	0	1,001,625
Revaluation surplus - Plant and equipment	188,092	0	188,092	188,092	0	188,092
Revaluation surplus - Infrastructure - roads	227,256,653	0	227,256,653	227,256,653	0	227,256,653
Revaluation surplus - Infrastructure - drainage	118,790,040	0	118,790,040	118,790,040	0	118,790,040
Revaluation surplus - Infrastructure - parks	188,952,729	0	188,952,729	188,952,729	0	188,952,729
Revaluation surplus - Other infrastructure - coastal and estuary	42,449,246	0	42,449,246	42,449,246	0	42,449,246
Revaluation surplus - Other infrastructure - bridges	24,230,622	0	24,230,622	24,230,622	0	24,230,622
Revaluation surplus - Other infrastructure - cultural	17,691,148	0	17,691,148	17,691,148	0	17,691,148
	785,803,930	0	785,803,930	785,803,930	0	785,803,930

**CITY OF MANDURAH
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19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the Statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual \$	2024 Actual \$
Cash and cash equivalents	3	61,810,976	74,477,069
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	48,452,776	70,135,679
- Financial assets at amortised cost	4	19,717,755	6,512,395
		68,170,531	76,648,074
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	65,678,155	69,472,383
Contract liabilities	14	429,480	253,428
Capital grant liabilities	14	1,437,267	4,812,548
Unspent loans	29(c)	625,629	2,109,715
Total restricted financial assets		68,170,531	76,648,074
(b) Reconciliation of net result to net cash provided by operating activities			
Net result		9,075,405	1,325,592
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		6,215	251,584
Adjustments to fair value of investment property		(804,038)	0
Depreciation/amortisation		35,876,845	35,755,740
(Profit)/loss on sale of asset		2,489,801	7,057,737
Assets received for substantially less than fair value		(12,186,424)	(11,770,725)
Reversal of fixed assets		1,539,236	0
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		2,115,429	(5,558,856)
(Increase)/decrease in other assets		(500,939)	30,882
(Increase)/decrease in inventories		(167,261)	(143,059)
Increase/(decrease) in trade and other payables		3,576,509	(1,816,538)
Increase/(decrease) in employee related provisions		43,272	185,814
Increase/(decrease) in other provisions		0	(294,208)
Increase/(decrease) in other liabilities		(4,415,138)	(1,215,491)
Capital grants, subsidies and contributions		(12,275,739)	(12,181,402)
Net cash provided by/(used in) operating activities		24,373,173	11,627,070
(c) Undrawn borrowing facilities			
Credit standby arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		200,000	200,000
Credit card balance at balance date		(50,988)	(39,971)
Total amount of credit unused		149,012	160,029
Loan facilities			
Loan facilities - current		6,509,258	6,237,234
Loan facilities - non-current		23,523,171	24,853,039
Total facilities in use at balance date		30,032,429	31,090,273
Unused loan facilities at balance date		625,629	2,109,715

**CITY OF MANDURAH
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20. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the City has listed one site to be possible sources of contamination. Details of this site is:

- Lot 29 Red Road and 35 Mulga Drive, former sand quarry, landfill, Mandurah.

Until the City conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the City is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

21. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	4,708,813	17,023,816
- plant & equipment purchases	1,347,776	2,300,720
	6,056,589	19,324,536
Payable:		
- not later than one year	6,056,589	19,324,536

The capital expenditure projects outstanding at the end of the current reporting period represent the renovation and improvement of the City's Parks, Reserves, Coodanup Foreshore, Waterfront, Dawesville Channel, Boardwalk and Beach Access and Fleet Vehicles (the prior year commitment was mainly for renovation and improvement of the City's Parks, Reserves, Eastern Foreshore, Dawesville Community Centre and Fleet Vehicles).

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2025**

22. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Mayor's annual allowance	96,850	97,115	91,997
Mayor's meeting attendance fees	29,639	51,412	49,435
Mayor's other expenses	7,278	9,225	2,458
Mayor's annual allowance for ICT expenses	2,018	3,500	3,500
Mayor's travel and accommodation expenses	1,668	0	0
	<u>137,453</u>	<u>161,252</u>	<u>147,390</u>
Deputy Mayor's annual allowance	13,930	24,279	22,999
Deputy Mayor's meeting attendance fees	34,278	34,278	32,960
Deputy Mayor's other expenses	843	5,225	1,730
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy Mayor's travel and accommodation expenses	384	0	2,394
	<u>52,935</u>	<u>67,282</u>	<u>63,583</u>
All other council member's meeting attendance fees	377,058	377,058	362,830
All other council member's other expenses	23,704	57,475	19,596
All other council member's annual allowance for ICT expenses	38,500	38,500	38,500
All other council member's travel and accommodation expenses	1,640	0	3,948
	<u>440,902</u>	<u>473,033</u>	<u>424,874</u>
22(b)	<u>631,290</u>	<u>701,567</u>	<u>635,847</u>

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the City during the year are as follows:

Short-term employee benefits	3,382,570	2,502,187
Post-employment benefits	465,370	345,682
Employee - other long-term benefits	84,434	65,419
Employee - termination benefits	0	232,562
Council member costs	631,290	635,847
22(a)	<u>4,563,664</u>	<u>3,781,697</u>

(a) The Mayor resigned from Council on the 26th January 2025 and the Deputy Mayor acted as Mayor for the remainder of the year.

(b) Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**CITY OF MANDURAH
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22. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual	2024 Actual
	\$	\$
Purchase of goods and services	811,836	913,851
Payment of council member costs (Refer to Note 22(a))	631,290	635,847

(d) Related parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the City, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

There were no such entities requiring disclosure during the current or previous year.

iii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

**CITY OF MANDURAH
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23. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted average interest rate	Carrying amounts	Fixed interest rate	Variable interest rate	Non interest bearing
	%	\$	\$	\$	\$
2025					
Cash and cash equivalents	4.12%	61,810,976	36,250,504	25,560,472	0
Financial assets at amortised cost - term deposits	4.37%	19,894,465	19,894,465	0	0
2024					
Cash and cash equivalents	4.32%	74,477,069	44,334,660	30,142,409	0
Financial assets at amortised cost - term deposits	5.08%	6,512,395	6,512,395	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2025	2024
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	255,605	301,424

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).

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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and other receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade and other receivables					
Expected credit loss	0.00%	26.41%	8.16%	20.05%	
Gross carrying amount	1,135,002	159,551	151,423	1,074,258	2,520,234
Loss allowance	0	42,137	12,361	215,394	269,892
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	85,435	21,714	620,077	6,378,879	7,106,105
Loss allowance	0	0	0	0	0
30 June 2024					
Trade and other receivables					
Expected credit loss	0.00%	25.5651%	21.1339%	21.9258%	
Gross carrying amount	1,169,395	49,917	41,628	885,038	2,145,978
Loss allowance	0	12,761	8,798	194,052	215,611
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	0	0	0	5,348,406	5,348,406
Loss allowance	0	0	0	0	0

**CITY OF MANDURAH
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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivables		Trade and other receivables		Contract Assets	
	2025 Actual	2024 Actual	2025 Actual	2024 Actual	2025 Actual	2024 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 215,611	\$ 192,969	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	0	0	140,691	62,195	0	0
Receivables written off during the year as uncollectible	0	0	(86,410)	(39,553)	0	0
Closing loss allowance at 30 June	0	0	269,892	215,611	0	0

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

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23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 19(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
2025	\$	\$	\$	\$	\$
Trade and other payables	21,969,393	0	0	21,969,393	21,969,393
Borrowings	5,510,331	16,542,448	4,012,113	26,064,892	30,032,429
Lease liabilities	173,812	367,969	0	541,781	541,781
	<u>27,653,536</u>	<u>16,910,417</u>	<u>4,012,113</u>	<u>48,576,066</u>	<u>52,543,603</u>
2024					
Trade and other payables	17,971,322	0	0	17,971,322	18,392,884
Borrowings	1,539,246	13,793,524	16,937,776	32,270,546	31,090,273
Lease liabilities	254,514	388,928	0	643,442	643,442
	<u>19,765,082</u>	<u>14,182,452</u>	<u>16,937,776</u>	<u>50,885,310</u>	<u>50,126,599</u>

**CITY OF MANDURAH
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24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No events occurred after balance sheet date.

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25. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. *AASB 116 Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**CITY OF MANDURAH
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26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p>Health To provide an operational framework for environmental and community health.</p>	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.
<p>Community amenities To provide services required by the community.</p>	Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p>Economic services To help promote the local government and its economic wellbeing.</p>	Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.
<p>Other property and services To monitor and control operating accounts.</p>	Private works, administration and public works overheads, works depots and council plant operations.

**CITY OF MANDURAH
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26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2025 Actual	2024 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	1,862	0
General purpose funding	103,992,922	98,666,244
Law, order, public safety	776,939	585,519
Health	258,374	253,775
Education and welfare	596,658	504,983
Community amenities	21,750,217	19,413,322
Recreation and culture	8,883,719	7,562,877
Transport	3,596,391	3,169,280
Economic services	3,148,107	2,789,339
Other property and services	760,120	669,469
	143,765,309	133,614,808
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	15,240	0
General purpose funding	2,864,501	3,950,975
Law, order, public safety	96,714	137,887
Health	448,928	257,289
Education and welfare	189,481	77,286
Community amenities	20,210	5,464
Recreation and culture	10,800,069	7,003,182
Transport	5,700,734	5,752,730
Economic services	2,817,838	2,349,913
Other property and services	10,967,416	12,082,087
	33,921,131	31,616,813
Total income	177,686,440	165,231,621
Expenses		
Governance	(6,062,117)	(6,018,975)
General purpose funding	(2,349,708)	(1,824,804)
Law, order, public safety	(3,935,901)	(3,889,795)
Health	(3,038,440)	(2,187,647)
Education and welfare	(5,142,650)	(4,764,563)
Community amenities	(27,604,444)	(24,960,642)
Recreation and culture	(59,394,436)	(57,268,763)
Transport	(30,545,655)	(33,266,755)
Economic services	(5,747,318)	(5,780,269)
Other property and services	(24,790,366)	(23,943,816)
Total expenses	(168,611,035)	(163,906,029)
Net result for the period	9,075,405	1,325,592
(c) Assets		
Governance	12,626,176	12,298,830
General purpose funding	7,396,114	5,493,925
Law, order, public safety	12,037,267	12,219,894
Health	1,681	2,100
Education and welfare	5,280,401	5,362,158
Community amenities	3,242,821	3,298,995
Recreation and culture	327,521,145	372,514,578
Transport	608,753,394	606,481,767
Economic services	101,235,688	101,436,263
Other property and services	960,180	1,058,481
Unallocated	87,907,667	39,675,000
Total assets	1,166,962,534	1,159,841,991

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

27. RATING INFORMATION

(a) General rates

RATE TYPE		Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Rate description	Basis of valuation										
Residential Improved	Gross rental valuation	0.08967	37,861	737,133,377	66,098,760	894,270	66,993,030	66,222,959	900,000	67,122,959	63,206,834
Residential Vacant	Gross rental valuation	0.17193	1,407	19,212,635	3,303,229	18,185	3,321,414	3,736,277	0	3,736,277	3,202,033
Business Improved	Gross rental valuation	0.09785	1,028	165,590,572	16,203,038	23,001	16,226,039	16,275,264	0	16,275,264	15,612,548
Business Vacant	Gross rental valuation	0.17934	106	3,119,760	559,498	(4,792)	554,706	559,498	0	559,498	539,237
Urban Development	Gross rental valuation	0.15986	10	3,439,100	549,775	(33,274)	516,501	549,775	0	549,775	516,567
Total general rates			40,412	928,495,444	86,714,300	897,390	87,611,690	87,343,773	900,000	88,243,773	83,077,219
Minimum payment											
Residential Improved											
Residential Improved	Gross rental valuation	1,285	5,748	73,655,738	7,386,180	0	7,386,180	7,280,810	0	7,280,810	7,123,068
Residential Vacant	Gross rental valuation	1,064	1,973	8,712,566	2,099,272	0	2,099,272	1,666,224	0	1,666,224	2,018,379
Business Improved	Gross rental valuation	1,285	419	3,184,623	538,415	0	538,415	476,735	0	476,735	522,828
Business Vacant	Gross rental valuation	1,285	11	54,250	14,135	0	14,135	14,135	0	14,135	13,596
Total minimum payments			8,151	85,607,177	10,038,002	0	10,038,002	9,437,904	0	9,437,904	9,677,871
Total general rates and minimum payments			48,563	1,014,102,621	96,752,302	897,390	97,649,692	96,781,677	900,000	97,681,677	92,755,090
Specified area rates											
Mandurah Ocean Marina		0.01169	889	25,858,751	302,289	921	303,210	302,146	0	302,146	302,616
Mandurah Quay		0.00425	406	7,992,780	33,970	48	34,018	33,861	0	33,861	33,953
Port Bouvard Eastport Canals		0.00128	428	10,880,850	13,928	138	14,066	13,889	0	13,889	14,131
Port Bouvard Northport Canals		0.00220	320	7,206,740	15,855	0	15,855	15,818	0	15,818	15,855
Port Mandurah Canals		0.00347	885	23,324,780	80,937	92	81,029	80,840	0	80,840	81,104
Mariners Cove		0.00067	445	11,745,035	7,869	87	7,956	7,656	0	7,656	11,695
Total amount raised from rates (excluding general rates)			3,373	87,008,936	454,848	1,286	456,134	454,210	0	454,210	459,354
Concessions							(49,247)			(51,990)	(49,775)
Total rates							98,056,579			98,083,897	93,164,669
(b) Rates related information											
Rates instalment interest							348,981			413,200	389,549
Rates instalment plan charges							108,532			103,300	108,532
Rates overdue interest							303,985			309,900	323,746

*Rateable Value at time of raising of rate.

CITY OF MANDURAH
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28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	Less: Profit on asset disposals	0	(188,569)
	Less: Non-cash movement in assets	0	(1,490,669)
	Less: Movement in liabilities associated with restricted cash	237,145	0
	Less: Fair value adjustments to financial assets at fair value through profit or loss	6,215	251,584
	Add: Loss on disposal of assets	0	7,246,306
	Add: Write-Off of WIP / Duplicated Assets	0	0
9(a)	Add: Depreciation	35,876,845	35,755,740
Non-cash movements in non-current assets and liabilities:			
12	Investment property	(804,038)	0
	Pensioner deferred rates	(359,101)	(114,428)
	Employee benefit provisions	96,633	79,713
	Liabilities	626,955	330,421
	Other liabilities	(600,736)	381,891
	Contract liabilities	150,000	144,975
	Non-cash amounts excluded from operating activities	38,520,871	42,396,964
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
	Movement in non-current capital grant/contribution liability	500,000	0
19(b)	Infrastructure received for substantially less than fair value	0	(11,770,725)
	Movement in current unspent capital grants associated with restricted cash	0	(1,734,695)
	Non-cash amounts excluded from investing activities	500,000	(13,505,420)
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
29(d)	Non cash proceeds from new leases	(1,863,760)	(507,877)
	Non-cash amounts excluded from financing activities	(1,863,760)	(507,877)
(d) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
30	Less: Reserve accounts	(62,300,778)	(69,472,383)
4(a)	Less: Financial assets at amortised cost - self-supporting loans	0	(10,000)
	Less: Financial assets at amortised cost		
	Less: Current assets not expected to be received at end of year		
6	- Inventory	0	(445,000)
	Add: Current liabilities not expected to be cleared at end of year		
15	- Current portion of borrowings	4,082,703	6,237,234
	- Unspent portion of borrowings	(2,124,066)	(2,109,715)
	- Current portion of contract liability held in reserve	1,115,424	5,065,976
11(b)	- Current portion of lease liabilities	1,731,395	254,514
	- Employee benefit provisions	1,818,111	4,886,946
	Total adjustments to net current assets	(55,677,211)	(55,592,428)
Net current assets used in the Statement of financial activity			
	Total current assets	90,409,174	95,914,005
	Less: Total current liabilities	(35,181,306)	(39,567,380)
	Less: Total adjustments to net current assets	(55,677,211)	(55,592,428)
	Surplus or deficit after imposition of general rates	(449,343)	754,197

Ordinary Council Meeting Agenda - 16 December 2025

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29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget						
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Communications Equipment [318(i)]		12,099	0	(12,099)	0	0	0	0	0	0	0	0
Rushton Park Redevelopment [318(ii)]		53,521	0	(53,521)	0	0	0	0	0	0	0	0
Meadow Springs Recreation Facility [318(iii)]		39,558	0	(39,558)	0	0	0	0	0	0	0	0
Drainage [318(iv)]		13,963	0	(13,963)	0	0	0	0	0	0	0	0
Road Construction [318(v)]		134,966	0	(134,966)	0	0	0	0	0	0	0	0
Halls Head Bowling Club upgrade [331]		202,117	0	(32,544)	169,573	0	(40,074)	129,499	175,748	0	(26,369)	149,379
New Pedestrian Bridge Construction [335]		125,775	0	(122,749)	3,026	0	(3,026)	0	0	0	0	0
Waste Trailers and Dolly [336]		65,155	0	(60,640)	4,515	0	(4,515)	0	0	0	0	0
MARC Redevelopment [338]		264,969	0	(162,049)	102,920	0	(102,920)	0	112,912	0	(112,912)	0
New Road Construction [339]		204,349	0	(114,371)	89,978	0	(89,978)	0	97,843	0	(97,843)	0
MARC Redevelopment Stage 1 [340]		257,181	0	(77,926)	179,255	0	(88,086)	91,169	186,764	0	(70,416)	116,348
MARC Redevelopment Stage 2 [341]		596,974	0	(204,920)	392,054	0	(229,827)	162,227	418,390	0	(178,583)	239,807
New Road Construction [342]		320,256	0	(101,175)	219,081	0	(114,578)	104,503	231,455	0	(88,802)	142,653
WMC Tims Thicket [343]		52,113	0	(14,960)	37,153	0	(15,837)	21,316	37,847	0	(14,266)	23,581
Eastern Foreshore Wall [344]		405,374	0	(131,541)	273,833	0	(147,624)	126,209	291,824	0	(113,550)	178,274
MARC Stage 2 [345]		600,608	0	(188,188)	412,420	0	(214,368)	198,052	439,181	0	(161,425)	277,756
Road Construction [346]		206,863	0	(56,866)	149,997	0	(65,291)	84,706	159,321	0	(47,540)	111,781
MARC Carpark [347]		157,186	0	(43,193)	113,993	0	(48,545)	65,448	121,078	0	(36,109)	84,969
MPAC Forecourt [348]		65,531	0	(17,986)	47,545	0	(19,028)	28,517	50,492	0	(15,039)	35,453
Waste Water Reuse [349]		78,610	0	(21,590)	57,020	0	(22,838)	34,182	60,557	0	(18,053)	42,504
Halls Head Ablution Block [350]		52,441	0	(14,383)	38,058	0	(15,215)	22,843	40,415	0	(12,027)	28,387
Falcon Bay Seawall [351]		131,759	0	(36,078)	95,681	0	(41,013)	54,668	101,619	0	(30,140)	71,479
Mandurah Marina [352]		113,552	0	(17,897)	95,655	0	(20,592)	75,063	98,721	0	(14,832)	83,889
MARC Solar Plan [353]		113,559	0	(17,896)	95,663	0	(20,586)	75,077	98,759	0	(14,800)	83,959
MARC Carpark [354]		170,326	0	(26,846)	143,480	0	(34,049)	109,431	148,079	0	(22,247)	125,832
Novara Foreshore Development [355]		227,596	0	(41,444)	186,152	0	(45,601)	140,551	188,050	0	(39,545)	148,505
Falcon Bay Foreshore Upgrades [356]		227,060	0	(35,824)	191,236	0	(46,341)	144,895	196,468	0	(30,592)	165,876
Mandurah Foreshore Boardwalk Renewal [357]		254,393	0	(42,111)	212,282	0	(52,224)	160,058	217,518	0	(36,875)	180,644
Mandjar Square Development [358]		280,642	0	(47,401)	233,241	0	(58,185)	175,056	239,775	0	(40,867)	198,908
New Road Construction [359]		723,964	0	(134,613)	589,351	0	(165,632)	423,719	620,795	0	(103,169)	517,627

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Lakelands DOS [360]	1,387,697	0	(267,295)	1,120,402	0	(327,883)	792,519	1,182,594	0	(205,103)	977,492
Smoke Bush Retreat Footpath [361]	56,775	0	(8,947)	47,828	0	(9,449)	38,379	49,375	0	(7,400)	41,976
New Road Construction 2018/19 [39]	1,026,254	0	(124,360)	901,894	0	(157,651)	744,243	929,088	0	(97,166)	831,922
Mandjar Square Stage 3 and 4 [40]	620,830	0	(75,433)	545,397	0	(95,710)	449,687	297,438	0	(31,005)	266,434
Falcon Seawall [41]	328,443	0	(36,704)	291,739	0	(40,060)	251,679	562,043	0	(58,787)	503,257
New Boardwalks 18/19 [42]	330,762	0	(36,737)	294,025	0	(41,510)	252,515	289,455	0	(41,307)	248,148
Civic Building - Tuckey Room Extension [43]	330,343	0	(36,761)	293,582	0	(40,866)	252,716	289,073	0	(41,270)	247,803
Novara Foreshore Stage 3 [44]	132,591	0	(14,768)	117,823	0	(16,480)	101,343	109,920	0	(22,671)	87,249
Pinjarra Road Carpark [45]	132,591	0	(14,768)	117,823	0	(16,480)	101,343	109,920	0	(22,671)	87,249
Coodanup Drive - Road Rehabilitation [46]	66,321	0	(7,459)	58,862	0	(7,696)	51,166	49,918	0	(16,402)	33,516
South Harbour Upgrade [47]	169,324	0	(16,744)	152,580	0	(18,380)	134,200	137,032	0	(32,291)	104,741
Falcon Skate Park Upgrade [48]	86,124	0	(10,090)	76,034	0	(10,308)	65,726	79,649	0	(6,475)	73,174
Falcon Bay Foreshore Stage 3 of 4 [49]	219,015	0	(31,750)	187,265	0	(23,295)	163,970	184,568	0	(34,446)	150,122
New Road Construction 2019/20 [50]	604,125	0	(104,899)	499,226	0	(95,106)	404,120	502,874	0	(101,251)	401,623
Mandjar Square Final Stage [51]	219,002	0	(30,617)	188,385	0	(24,307)	164,078	186,615	0	(32,386)	154,229
Halls Head Recycled Water 2019/20 [52]	146,877	0	(14,307)	132,570	0	(16,131)	116,439	136,446	0	(10,431)	126,015
Westbury Way North side POS Stage 3 [53]	146,891	0	(14,305)	132,586	0	(15,049)	117,537	136,480	0	(10,411)	126,069
Smart Street Mall Upgrade 2019/20 [54]	350,153	0	(57,113)	293,040	0	(44,969)	248,071	295,429	0	(54,724)	240,706
Smart Street Mall 2020/21 [55]	905,433	0	(105,466)	799,967	0	(89,720)	710,247	775,113	0	(130,320)	644,793
New Roads 2020/21 [56]	481,957	0	(61,623)	420,334	0	(54,157)	366,177	414,547	0	(67,411)	347,136
Enclosed Dog Park [57]	17,065	0	(1,244)	15,821	0	(1,313)	14,508	16,204	0	(861)	15,343
Falcon Bay Upgrade - Stage 4 of 5 [58]	231,480	0	(29,175)	202,305	0	(25,512)	176,793	199,113	0	(32,367)	166,746
Novara Foreshore Stage 4 [59]	84,550	0	(7,784)	76,766	0	(6,922)	69,844	78,124	0	(6,426)	71,699
Bortolo Reserve - Shared Use Parking and Fire Track Facility [602]	248,388	0	(31,271)	217,117	0	(26,698)	190,419	212,764	0	(35,624)	177,140
South Harbour Paving Upgrade Stage 2 [61]	42,286	0	(3,373)	38,913	0	(3,301)	35,612	39,793	0	(2,494)	37,299
Eastern/ Western Foreshore 2020/21 [62]	912,751	0	(120,004)	792,747	0	(121,060)	671,687	779,568	0	(133,183)	646,385
Falcon Skate Park Upgrade 2020/21 [63]	63,077	0	(5,022)	58,055	0	(5,022)	53,033	59,456	0	(3,621)	55,835
Carryover Roads 2020/21 [64]	457,080	0	(51,509)	405,571	0	(51,438)	354,133	395,866	0	(61,213)	334,653
Roads 2021/22 [65]	229,614	0	(25,305)	204,309	0	(24,368)	179,941	199,370	0	(30,244)	169,126
Carparks 2021/22 [66]	152,434	0	(17,244)	135,190	0	(16,460)	118,730	132,727	0	(19,707)	113,020
Ablutions 2020/21 & 2021/22 (consolidation of above Ablution loans) [67]	228,857	0	(25,755)	203,102	0	(24,612)	178,490	198,973	0	(29,885)	169,088
Eastern/ Western Foreshore 2021/22	1,377,801	0	(159,732)	1,218,069	0	(160,896)	1,057,173	1,191,189	0	(186,611)	1,004,577
Parks and Reserves Upgrades 2021/22	446,783	0	(51,216)	395,567	0	(51,441)	344,126	387,392	0	(59,391)	328,001
Cambria Island Abutment Wall	54,949	0	(6,351)	48,598	0	(6,415)	42,183	47,930	0	(7,019)	40,912
Mandurah Library Re Roofing Project	106,264	0	(12,070)	94,194	0	(10,565)	83,629	92,634	0	(13,630)	79,004
Mandurah Ocean Marina Chalets Refurbishment	137,711	0	(15,821)	121,890	0	(15,598)	106,292	119,587	0	(18,123)	101,464
Enclosed Dog Park 2021/22	165,729	0	(18,599)	147,130	0	(17,978)	129,152	144,466	0	(21,262)	123,204
Falcon Bay Upgrade - Stage 4 of 5 2021/22	66,188	0	(7,295)	58,893	0	(7,741)	51,152	58,386	0	(7,802)	50,584
Novara Foreshore Stage 4 2021/22	210,045	0	(23,828)	186,217	0	(23,481)	162,736	182,850	0	(27,195)	155,655
Smart Street Mall 2021/22	568,125	0	(65,422)	502,703	0	(65,598)	437,105	492,211	0	(75,913)	416,298
RC Pinjarra Road Stage 3	500,263	0	(63,813)	436,450	0	(64,713)	371,737	439,135	0	(61,129)	378,006
RC Pinjarra Road Stage 4	500,263	0	(63,800)	436,463	0	(64,711)	371,752	439,135	0	(61,129)	378,006
Falcon Reserve Activation Plan Stage 3	400,211	0	(51,388)	348,823	0	(51,036)	297,787	350,645	0	(49,565)	301,080
2022/23 Parks and Reserves Upgrades	390,205	0	(50,030)	340,175	0	(50,008)	290,167	342,000	0	(48,206)	293,794
Kangaroo Paw Park	307,570	0	(39,016)	268,554	0	(39,245)	229,309	270,283	0	(37,287)	232,997
Cambria Island Abutment Walls Repair	268,538	0	(34,592)	233,946	0	(34,155)	199,791	235,065	0	(33,473)	201,593
SP Halls Head PSP	200,105	0	(25,609)	174,496	0	(25,493)	149,003	175,489	0	(24,616)	150,873

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Seascapes Boardwalk	200,105	0	(25,611)	174,494	0	(25,491)	149,003	175,489	0	(24,616)	150,873
Bruce Cresswell Reserve	196,103	0	(24,934)	171,169	0	(25,129)	146,040	172,189	0	(23,914)	148,275
Falcon Bay Stage 5 of 5	145,076	0	(18,480)	126,596	0	(17,917)	108,679	127,343	0	(17,734)	109,609
Mandurah Community Museum Roof and Gutters	130,068	0	(16,676)	113,392	0	(16,493)	96,899	113,991	0	(16,077)	97,914
RC Peel Street	111,058	0	(14,138)	96,920	0	(12,902)	84,018	97,461	0	(13,597)	83,864
2022/23 South Harbour Upgrades	102,054	0	(13,027)	89,027	0	(12,192)	76,835	89,619	0	(12,435)	77,183
Torcello Mews Canal PAW Renewal	100,054	0	(12,723)	87,331	0	(12,036)	75,295	87,829	0	(12,223)	75,606
Halls Head Pde Beach Central CP Stage 2	97,261	0	(12,055)	85,206	0	(11,733)	73,473	86,088	0	(11,173)	74,915
Pleasant Grove Foreshore	59,031	0	(7,408)	51,623	0	(7,240)	44,383	52,869	0	(6,162)	46,708
Smart Street Mall Upgrade	58,748	0	(7,392)	51,356	0	(7,218)	44,138	51,797	0	(6,951)	44,846
Halls Head Parade Car Park Stage 2a	50,026	0	(4,683)	45,343	0	(6,152)	39,191	47,542	0	(2,484)	45,058
Bortolo Reserve Fire Track Water Infrastructure	40,021	0	(2,830)	37,191	0	(4,941)	32,250	39,336	0	(685)	38,651
Senior Citizens Carpark	12,006	0	(852)	11,154	0	(896)	10,258	11,793	0	(213)	11,580
Building Renewal & Upgrades	0	1,408,979	0	1,408,979	0	(107,703)	1,301,276	1,408,562	720,000	(145,794)	1,982,768
Parks and Reserves Upgrades	0	3,440,409	0	3,440,409	0	(262,990)	3,177,419	3,439,391	1,080,000	(355,996)	4,163,395
Roads & Drainage Program	0	2,365,222	0	2,365,222	0	(180,800)	2,184,422	2,364,522	2,700,000	(244,741)	4,819,781
Parks & Reserves Upgrade 24/25	0	0	0	0	1,080,000	54	1,080,054	0	0	0	0
Building Renewal & Upgrades Program 24-25	0	0	0	0	720,000	735	720,735	0	0	0	0
Roads & Drainage Program 24/25	0	0	0	0	2,200,000	48	2,200,048	0	0	0	0
Mandurah Quay Seawall Repair	0	0	0	0	100,848	0	100,848	0	150,000	0	150,000
MAIA - E6N0162552 (ERP System)	1,106,208	0	(153,864)	952,344	0	(164,946)	787,398	0	0	0	0
MAIA - E6N0162763 (ERP System)	161,241	0	(22,427)	138,814	0	(24,042)	114,773	0	0	0	0
MAIA - E6N0162894 (ERP System)	231,611	0	(32,125)	199,487	0	(34,473)	165,013	0	0	0	0
MAIA - E6N0162965 (ERP System)	228,125	0	(63,549)	164,576	0	(56,497)	108,079	0	0	0	0
MAIA - E6N0163066 (ERP System)	111,049	0	(29,453)	81,596	0	(31,607)	49,988	0	0	0	0
MAIA - E6N0163214 (ERP System)	160,906	0	(38,320)	122,585	0	(41,765)	80,821	0	0	0	0
MAIA - E6N0163365 (ERP System)	99,557	0	(13,560)	85,997	0	(14,647)	71,350	0	0	0	0
MAIA - E6N0163612 (ERP System)	298,051	0	(63,299)	234,752	0	(68,854)	165,898	0	0	0	0
MAIA - E6N0163764 (ERP System)	299,911	0	(57,921)	241,990	0	(63,133)	178,857	0	0	0	0
MAIA - E6N0163853 (ERP System)	611,750	0	(104,597)	507,153	0	(116,223)	390,930	0	0	0	0
MAIA - E6N0164030 (ERP System)	181,289	0	(23,787)	157,502	0	(27,162)	130,339	0	0	0	0
MAIA - E6N0164072 (ERP System)	704,346	0	(103,051)	601,295	0	(114,216)	487,079	0	0	0	0
MAIA - E6N0164204 (ERP System)	0	301,559	(19,048)	282,511	0	(42,225)	240,286	0	0	0	0
MAIA - E6N0164270 (ERP System)	0	825,319	(27,648)	797,671	0	(120,227)	677,444	0	0	0	0
CHG - 2502673 (ERP System)	0	0	0	0	350,773	(31,490)	319,282	0	0	0	0
Total	27,757,958	8,341,488	(5,009,170)	31,090,273	4,451,621	(5,509,483)	30,032,429	26,697,364	4,650,000	(4,332,703)	27,014,673

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Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
					30 June 2025	30 June 2025	30 June 2024
					\$	\$	\$
IT Communications Equipment [318(i)]	318	Westpac	5.215%	19/06/2025	0	0	(196)
Rushton Park Redevelopment [318(ii)]	318	Westpac	5.215%	19/06/2025	0	0	(1,029)
Meadow Springs Recreation Facility [318(iii)]	318	Westpac	5.215%	19/06/2025	0	0	(784)
Drainage [318(iv)]	318	Westpac	5.215%	19/06/2025	0	0	(245)
Road Construction [318(v)]	318	Westpac	5.215%	19/06/2025	0	0	(2,647)
Halls Head Bowling Club upgrade [331]	331	Westpac	5.215%	19/06/2028	(3,378)	(7,646)	(10,907)
Parks - Falcon Bay Reserve [333(i)]	333	Westpac	0.00%	19/06/2023	0	0	0
Road Construction [333(ii)]	333	Westpac	0.00%	19/06/2023	0	0	0
New Pedestrian Bridge Construction [335]	335	Westpac	0.00%	19/06/2024	(13)	0	(3,931)
Waste Trailers and Dolly [336]	336	Westpac	0.00%	19/06/2024	(19)	0	(2,060)
MARC Redevelopment [338]	338	Westpac	5.215%	19/06/2025	(2,229)	(4,823)	(9,239)
New Road Construction [339]	339	Westpac	5.215%	16/06/2025	(2,378)	(4,373)	(7,634)
MARC Redevelopment Stage 1 [340]	340	Westpac	5.215%	19/06/2026	(2,692)	(9,144)	(12,855)
MARC Redevelopment Stage 2 [341]	341	Westpac	5.215%	19/06/2026	(4,448)	(20,944)	(29,357)
New Road Construction [342]	342	Westpac	5.215%	16/06/2026	(2,554)	(11,356)	(15,957)
WMC Tims Thicket [343]	343	Westpac	5.215%	16/06/2026	(1,731)	(1,854)	(2,607)
Eastern Foreshore Wall [344]	344	Westpac	5.215%	19/06/2026	(4,071)	(14,345)	(20,150)
MARC Stage 2 [345]	345	Westpac	5.215%	19/06/2027	(3,864)	(21,363)	(30,047)
Road Construction [346]	346	Westpac	5.215%	16/06/2027	(2,149)	(7,487)	(10,573)
MARC Carpark [347]	347	Westpac	5.215%	19/06/2027	(2,686)	(5,689)	(8,035)
MPAC Forecourt [348]	348	Westpac	5.215%	19/06/2027	(2,309)	(2,372)	(3,350)
Waste Water Reuse [349]	349	Westpac	5.215%	16/06/2027	(2,769)	(2,845)	(4,018)
Halls Head Ablution Block [350]	350	Westpac	5.215%	19/06/2027	(1,849)	(1,898)	(2,681)
Falcon Bay Seawall [351]	351	Westpac	5.215%	19/06/2027	(1,802)	(4,771)	(6,739)
Mandurah Marina [352]	352	Westpac	5.215%	16/06/2028	(3,435)	(4,296)	(6,128)
MARC Solar Plan [353]	353	Westpac	5.215%	19/06/2028	(3,437)	(4,296)	(6,129)
MARC Carpark [354]	354	Westpac	5.215%	16/06/2028	(1,986)	(6,443)	(9,192)
Novara Foreshore Development [355]	355	Westpac	5.345%	19/05/2028	(2,459)	(5,198)	(6,616)
Falcon Bay Foreshore Upgrades [356]	356	Westpac	5.215%	16/06/2028	(1,721)	(8,579)	(12,234)
Mandurah Foreshore Boardwalk Renewal [357]	357	Westpac	5.215%	16/05/2028	(1,837)	(8,532)	(11,950)
Mandjar Square Development [358]	358	Westpac	5.215%	19/06/2028	(1,883)	(9,098)	(12,671)
New Road Construction [359]	359	Westpac	5.215%	19/06/2028	(4,386)	(25,138)	(35,405)
Lakelands DOS [360]	360	Westpac	5.215%	16/06/2028	(8,562)	(49,387)	(69,148)
Smoke Bush Retreat Footpath [361]	361	Westpac	5.215%	19/06/2028	(2,562)	(2,148)	(3,064)
New Road Construction 2018/19	39	Westpac	5.471%	19/06/2029	(23,297)	(39,622)	(56,592)
Mandjar Square Stage 3 and 4	40	Westpac	5.471%	19/06/2029	(13,961)	(23,969)	(18,122)
Falcon Seawall	41	Westpac	5.471%	16/06/2029	(14,767)	(12,686)	(34,234)
New Boardwalks 18/19	42	Westpac	5.471%	19/06/2029	(13,317)	(12,717)	(18,091)
Civic Building - Tuckey Room Extension	43	Westpac	5.471%	19/06/2029	(13,962)	(12,700)	(18,067)
Novara Foreshore Stage 3	44	Westpac	5.471%	16/06/2029	(5,444)	(5,061)	(7,155)
Pinjarra Road Carpark	45	Westpac	5.471%	16/06/2029	(5,444)	(5,061)	(7,155)
Coodanup Drive - Road Rehabilitation	46	Westpac	5.471%	19/06/2029	(3,259)	(2,501)	(3,498)
South Harbour Upgrade	47	Westpac	5.471%	19/06/2030	(7,493)	(6,480)	(9,126)
Falcon Skate Park Upgrade	48	Westpac	5.471%	16/06/2030	(4,260)	(3,233)	(4,478)
Falcon Bay Foreshore Stage 3 of 4	49	Westpac	5.471%	19/06/2030	(10,462)	(1,461)	(2,007)
New Road Construction 2019/20	50	Westpac	5.471%	19/06/2030	(14,226)	(3,043)	(4,433)
Mandjar Square Final Stage	51	Westpac	5.471%	16/06/2030	(9,450)	(2,246)	(3,140)
Halls Head Recycled Water 2019/20	52	Westpac	5.471%	16/06/2030	(6,368)	(5,726)	(8,195)
Westbury Way North side POS Stage 3	53	Westpac	5.471%	19/06/2030	(7,451)	(5,726)	(8,196)
Smart Street Mall Upgrade 2019/20	54	Westpac	5.471%	19/06/2030	(15,762)	(2,622)	(3,618)
Smart Street Mall 2020/21	55	Westpac	5.45%	20/06/2031	(22,047)	(4,319)	(6,305)
New Roads 2020/21	56	Westpac	5.45%	20/06/2031	(12,070)	(3,120)	(4,607)
Enclosed Dog Park	57	Westpac	5.45%	20/06/2031	(899)	(672)	(964)
Falcon Bay Upgrade - Stage 4 of 5	58	Westpac	5.45%	20/06/2031	(5,388)	(1,240)	(1,726)
Novara Foreshore Stage 4	59	Westpac	5.45%	20/06/2031	(4,105)	(2,518)	(3,246)

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Bortolo Reserve - Shared Use Parking and Fire Track Facility	60	Westpac	5.45%	20/06/2031	(6,410)	(1,233)	(1,837)
South Harbour Paving Upgrade Stage 2	61	Westpac	5.45%	20/06/2031	(2,209)	(1,530)	(2,135)
Eastern/ Western Foreshore 2020/21	62	Westpac	5.45%	20/06/2031	(4,903)	(3,854)	(5,959)
Falcon Skate Park Upgrade 2020/21	63	Westpac	5.45%	20/06/2031	(3,294)	(2,347)	(3,294)
Carryover Roads 2020/21	64	Westpac	6.09%	19/06/2032	(3,342)	(2,200)	(3,273)
Roads 2021/22	65	Westpac	6.09%	19/06/2032	(2,729)	(1,287)	(1,792)
Carparks 2021/22	66	Westpac	6.09%	19/06/2032	(2,139)	(977)	(1,357)
Ablutions 2020/21 & 2021/22 (consolidation of above Ablution loans)	67	Westpac	6.09%	19/06/2032	(3,228)	(1,388)	(2,088)
Eastern/ Western Foreshore 2021/22	68	Westpac	6.09%	19/06/2032	(7,526)	(6,016)	(8,686)
Parks and Reserves Upgrades 2021/22	69	Westpac	6.09%	19/06/2032	(3,217)	(2,343)	(3,446)
Cambria Island Abutment Wall	70	Westpac	6.09%	19/06/2032	(510)	(366)	(573)
Mandurah Library Re Roofing Project	71	Westpac	6.09%	19/06/2032	(2,490)	(709)	(986)
Mandurah Ocean Marina Chalets Refurbishment	72	Westpac	6.09%	19/06/2032	(1,297)	(769)	(1,077)
Enclosed Dog Park 2021/22	73	Westpac	6.09%	19/06/2032	(2,181)	(1,121)	(1,560)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	Westpac	6.09%	19/06/2032	(551)	(708)	(998)
Novara Foreshore Stage 4 2021/22	75	Westpac	6.09%	19/06/2032	(2,166)	(1,308)	(1,815)
Smart Street Mall 2021/22	76	Westpac	6.09%	19/06/2032	(3,884)	(2,858)	(4,058)
RC Pinjarra Road Stage 3	77	Westpac	6.221%	19/06/2033	(2,440)	(2,269)	(3,337)
RC Pinjarra Road Stage 4	78	Westpac	6.221%	19/06/2033	(2,441)	(2,269)	(3,351)
Falcon Reserve Activation Plan Stage 3	79	Westpac	6.221%	19/06/2033	(2,689)	(1,568)	(2,339)
2022/23 Parks and Reserves Upgrades	80	Westpac	6.221%	19/06/2033	(2,373)	(1,574)	(2,351)
Kangaroo Paw Park	81	Westpac	6.221%	19/06/2033	(2,036)	(1,506)	(2,263)
Cambria Island Abutment Walls Repair	82	Westpac	6.221%	19/06/2033	(1,892)	(973)	(1,454)
SP Halls Head PSP	83	Westpac	6.221%	19/06/2033	(1,366)	(847)	(1,246)
Seascapes Boardwalk	84	Westpac	6.221%	19/06/2033	(1,366)	(9,118)	(1,246)
Bruce Cresswell Reserve	85	Westpac	6.221%	19/06/2033	(1,188)	(908)	(1,382)
Falcon Bay Stage 5 of 5	86	Westpac	6.221%	19/06/2033	(1,544)	(655)	(986)
Mandurah Community Museum Roof and Gutters	87	Westpac	6.221%	19/06/2033	(969)	(524)	(783)
RC Peel Street	88	Westpac	6.221%	19/06/2033	(2,004)	(496)	(766)
2022/23 South Harbour Upgrades	89	Westpac	6.221%	19/06/2033	(1,501)	(477)	(665)
Torcello Mews Canal PAW Renewal	90	Westpac	6.221%	19/06/2033	(1,392)	(457)	(707)
Halls Head Parade Car Park Stage 2a	91	Westpac	6.221%	19/06/2033	(1,323)	(712)	(999)
Pleasant Grove Foreshore	92	Westpac	6.221%	19/06/2033	(681)	(914)	(1,173)
Smart Street Mall Upgrade	93	Westpac	6.221%	19/06/2033	(664)	(355)	(495)
Halls Head Pde Beach Central CP Stage 2	94	Westpac	6.221%	19/06/2033	(556)	(1,593)	(2,024)
Bortolo Reserve Fire Track Water Infrastructure	95	Westpac	6.221%	19/06/2033	(424)	(1,764)	(2,534)
Senior Citizens Carpark	96	Westpac	6.221%	19/06/2033	(714)	(529)	(760)
Building Renewal & Upgrades	97	Westpac	5.115%	19/06/2034	(76,905)	(34,695)	(417)
Parks and Reserves Upgrades	98	Westpac	5.115%	19/06/2034	(187,786)	(84,716)	(1,018)
Roads & Drainage Program	99	Westpac	5.115%	19/06/2034	(129,120)	(58,241)	(700)
Parks & Reserves Upgrade 24/25	100	Westpac	4.724%	19/06/2038	(54)	0	0
Building Renewal & Upgrades Program 24-25	101	Westpac	4.794%	19/06/2038	(736)	0	0
Roads & Drainage Program 24/25	102	Westpac	4.794%	19/06/2038	(48)	0	0
MAIA - E6N0162552 (ERP System)	M1	CHG Meridian	7.016%	1/07/2029	(62,540)	0	(73,622)
MAIA - E6N0162763 (ERP System)	M2	CHG Meridian	7.013%	1/07/2029	(9,112)	0	(10,727)
MAIA - E6N0162894 (ERP System)	M3	CHG Meridian	7.119%	1/07/2029	(13,295)	0	(15,643)
MAIA - E6N0162965 (ERP System)	M4	CHG Meridian	7.056%	1/07/2029	(9,905)	0	(14,571)
MAIA - E6N0163066 (ERP System)	M5	CHG Meridian	7.682%	1/07/2029	(4,978)	0	(7,132)
MAIA - E6N0163214 (ERP System)	M6	CHG Meridian	7.644%	1/07/2029	(9,327)	0	(12,771)
MAIA - E6N0163365 (ERP System)	M7	CHG Meridian	7.231%	1/07/2029	(6,278)	0	(7,366)
MAIA - E6N0163612 (ERP System)	M8	CHG Meridian	8.453%	1/07/2029	(17,798)	0	(23,352)
MAIA - E6N0163764 (ERP System)	M9	CHG Meridian	8.495%	1/07/2029	(19,052)	0	(24,264)
MAIA - E6N0163853 (ERP System)	M10	CHG Meridian	10.486%	1/07/2029	(49,611)	0	(61,238)
MAIA - E6N0164030 (ERP System)	M11	CHG Meridian	12.732%	1/07/2029	(19,911)	0	(23,286)
MAIA - E6N0164072 (ERP System)	M12	CHG Meridian	10.567%	1/07/2029	(58,288)	0	(69,452)
MAIA - E6N0164204 (ERP System)	M13	CHG Meridian	12.927%	1/07/2029	(37,077)	0	(20,603)
MAIA - E6N0164270 (ERP System)	M14	CHG Meridian	13.476%	1/07/2029	(101,616)	0	(27,813)
CHG - 2502673 (ERP System)	M15	CHG Meridian	10.361%	1/07/2029	(17,767)	0	0
Total finance cost payments					(1,199,484)	(638,922)	(1,050,303)

**CITY OF MANDURAH
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29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
				%	\$	\$	\$	\$	\$	\$
Parks & Reserves Upgrade 24/25	Westpac	Variable	13 Years	4.724%	1,080,000	1,080,000	(1,080,000)	(1,080,000)	(54)	0
Building Renewal & Upgrades Program 24/25	Westpac	Variable	13 Years	4.794%	720,000	720,000	(720,000)	(720,000)	(736)	0
Roads & Drainage Program 24/25	Westpac	Variable	13 Years	4.794%	2,200,000	2,700,000	(2,007,092)	(2,700,000)	(48)	192,908
Mandurah Quay Seawall	Westpac	Variable	13 Years	4.724%	100,848	150,000	(28,782)	(150,000)	0	72,066
CHG - 2502673 (ERP System)	CHG Meridian	Variable	5 Years	10.361%	350,773	0	(350,773)	0	(17,767)	0
					4,451,621	4,650,000	(4,186,647)	(4,650,000)	(18,605)	264,974

(c) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance	Borrowed during	Expended during	Unspent balance
			1 July 2024	2024-25	2024-25	30 June 2025
Bighton Lane	Westpac	6/02/2019	43,022	0	0	43,022
Brighton Plaza	Westpac	6/02/2019	14,115	0	0	14,115
WMC Tims Thicket	Westpac	6/02/2019	150,000	0	0	150,000
Lakelands DOS	Westpac	6/02/2019	78,293	0	(78,293)	0
Pinjarra Road Carpark	Westpac	6/02/2019	11	0	0	11
Halls Head Recycled Water	Westpac	30/06/2020	29,927	0	0	29,927
Eastern/ Western Foreshore 20/21	Westpac	30/06/2021	776,084	0	(776,084)	0
Parks and Reserves Upgrades 2021/22	Westpac	29/06/2022	4,209	0	0	4,209
Cambria Island Abutment Wall	Westpac	29/06/2022	37,603	0	0	37,603
Mandurah Ocean Marina Chalets Refurbishment	Westpac	29/06/2022	53,039	0	0	53,039
Pleasant Grove Foreshore	Westpac	19/06/2023	4,534	0	0	4,534
Mandurah Community Museum Roof and Gutters	Westpac	19/06/2023	17,832	0	0	17,832
Torcello Mews Canal PAW Renewal	Westpac	19/06/2023	6,363	0	0	6,363
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	94,683	0	(94,683)	0
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	800,000	0	(800,000)	0
Mandurah Quay Seawall	Westpac	24/06/2025	0	100,848	(28,782)	72,066
Roads & Drainage Program 24/25	Westpac	24/06/2025	0	2,200,000	(2,007,092)	192,908
			2,109,715	2,300,848	(3,784,934)	625,629

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(d) Lease liabilities

Purpose	Note	Actual							Budget			
		Principal			Principal at 30 June 2024	Principal			Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		Principal at 1 July 2023	New leases during 2023-24	repayments during 2023-24		New leases during 2024-25	repayments during 2024-25					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Gym equipment		8,359	219,276	(144,178)	83,457	29,650	(113,107)	0	51,637	882,016	(220,705)	712,948
Software		18,356	73,096	(73,096)	18,356	36,052	(54,408)	0	18,026	405,914	(87,416)	336,524
IT Equipment		334,368	215,505	(166,978)	382,895	185,769	(129,630)	439,034	222,403	575,829	(212,141)	586,091
Survey Equipment		212,804	0	(54,070)	158,734	0	(55,987)	102,747	152,212	0	(56,379)	95,833
Total lease liabilities	11(b)	573,887	507,877	(438,322)	643,442	251,471	(353,132)	541,781	444,278	1,863,760	(576,642)	1,731,396

Lease finance cost payments

Purpose	Lease number	Institution	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term
				\$	\$	\$	
Gym equipment	E6TEC64146	CHG Meridian	31/03/2025	(729)	(16,127)	(4,323)	21 months
Software	Various	CHG Meridian	1/04/2025	(126)	(7,671)	(330)	Various
IT Equipment	Various	HP, Fuji, Dell & Kyocera	Various	(11,627)	(22,271)	(10,484)	Various
Survey Equipment	2508156	CHG Meridian	1/03/2027	(4,606)	(4,605)	(6,522)	48 months
Total finance cost payments				(17,088)	(50,674)	(21,659)	

**CITY OF MANDURAH
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30. RESERVE ACCOUNTS

Restricted by legislation/agreement

Cash in Lieu of Parking Reserve

505,194 24,075 0 529,269

505,194 24,075 0 529,269

Restricted by council

Building Reserve 1,543,544 73,557 0 1,617,101

Asset Management Reserve 29,005,913 5,975,806 (8,011,605) 26,970,114

Cultural Centre Reserve 493 0 0 493

Sustainability Reserve 283,127 13,492 0 296,619

Waste Reserve 9,608,503 1,304,406 (197,632) 10,715,277

Interest Free Loans Reserve 237,124 0 (45,420) 191,704

CLAG Reserve 32,425 20,064 (51,074) 1,415

Mandurah Ocean Marina Reserve 186,780 8,901 0 195,681

Waterways 574,299 51,093 0 625,392

Port Mandurah Canals Stage 2 Maintenance Reserve 97,707 4,656 0 102,363

Mariners Cove Canals Reserve 89,024 4,242 0 93,266

Port Bouvard Canal Maintenance Contributions Reserve 280,206 13,353 0 293,559

Unspent Grants Reserve 9,070,982 3,855,489 (8,684,374) 4,242,097

Leave Reserve 3,528,937 1,028,192 (1,160,498) 3,396,631

Bushland Acquisition Reserve 1,582,033 284,922 0 1,866,955

Coastal Storm Contingency Reserve 271,249 12,926 0 284,175

Digital Futures Reserve 59,672 2,844 0 62,516

Decked Carparking Reserve 1,058,391 50,437 0 1,108,828

Specified Area Rates - Waterside Canals 116,583 5,246 (6,425) 115,404

Specified Area Rates - Port Mandurah Canals 140,024 74,122 (13,856) 200,290

Specified Area Rates - Mandurah Quay Canals 272,821 41,038 0 313,859

Specified Area Rates - Mandurah Ocean Marina 943,219 201,203 0 1,144,422

Specified Area Rate - Port Bouvard Canals 154,751 18,468 0 173,219

Specified Area Rate - Mariners Cove 9,825 246 (4,144) 5,927

Specified Area Rate - Eastport 53,609 13,415 0 67,024

Sports Club Maintenance Levy Reserve 372,780 76,790 0 449,570

City Centre Land Acquisition Reserve 1,081,825 1,049,239 0 2,131,064

Lakelands Community Infrastructure Reserve 1,156,506 55,113 0 1,211,619

Plant Reserve 1,975,087 1,382,100 (1,445,699) 1,911,488

Workers Compensation Reserve 314,546 14,990 0 329,536

Restricted Cash Reserve 2,975,709 2,351,907 (1,223,547) 4,104,069

Transform Mandurah Funding Program Reserve 952,303 45,382 (997,685) 0

Public Arts Reserve 412,520 29,583 (7,107) 434,996

Community Safety Reserve 524,672 22,389 (54,848) 492,213

Large-Scale Arts and Culture Attraction Reserve 0 0 0 0

68,967,189 18,085,611 (21,903,914) 65,148,886

69,472,383 18,109,686 (21,903,914) 65,678,155

2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
505,194	24,075	0	529,269	503,320	0	0	503,320	491,695	13,499	0	505,194
505,194	24,075	0	529,269	503,320	0	0	503,320	491,695	13,499	0	505,194
1,543,544	73,557	0	1,617,101	1,512,891	7,000,000	0	8,512,891	1,448,838	166,243	(71,537)	1,543,544
29,005,913	5,975,806	(8,011,605)	26,970,114	32,076,141	0	(5,283,629)	26,792,512	21,080,104	10,998,768	(3,072,959)	29,005,913
493	0	0	493	2,480	0	0	2,480	189,763	13	(189,283)	493
283,127	13,492	0	296,619	282,900	0	0	282,900	509,862	7,545	(234,280)	283,127
9,608,503	1,304,406	(197,632)	10,715,277	7,936,741	0	(3,029,636)	4,907,105	8,221,489	1,801,708	(414,694)	9,608,503
237,124	0	(45,420)	191,704	191,704	0	0	191,704	191,704	45,420	0	237,124
32,425	20,064	(51,074)	1,415	20,974	0	0	20,974	20,690	11,735	0	32,425
186,780	8,901	0	195,681	186,087	0	0	186,087	181,789	4,991	0	186,780
574,299	51,093	0	625,392	941,563	0	0	941,563	1,055,377	64,849	(545,927)	574,299
97,707	4,656	0	102,363	97,344	0	0	97,344	95,096	2,611	0	97,707
89,024	4,242	0	93,266	88,693	0	0	88,693	86,645	2,379	0	89,024
280,206	13,353	0	293,559	279,167	0	0	279,167	272,719	7,487	0	280,206
9,070,982	3,855,489	(8,684,374)	4,242,097	5,771,117	0	0	5,771,117	10,621,307	11,760,898	(13,311,223)	9,070,982
3,528,937	1,028,192	(1,160,498)	3,396,631	2,297,295	420,468	(1,160,498)	1,557,265	3,261,428	267,509	0	3,528,937
1,582,033	284,922	0	1,866,955	1,776,093	0	0	1,776,093	1,539,761	42,272	0	1,582,033
271,249	12,926	0	284,175	270,242	0	0	270,242	264,001	7,248	0	271,249
59,672	2,844	0	62,516	59,455	0	0	59,455	58,078	1,594	0	59,672
1,058,391	50,437	0	1,108,828	1,054,465	0	0	1,054,465	1,030,111	28,280	0	1,058,391
116,583	5,246	(6,425)	115,404	112,732	0	(2,942)	109,790	116,808	2,455	(2,680)	116,583
140,024	74,122	(13,856)	200,290	145,661	64,900	(1,860)	208,701	287,011	67,849	(214,836)	140,024
272,821	41,038	0	313,859	271,632	26,861	0	298,493	239,190	33,631	0	272,821
943,219	201,203	0	1,144,422	892,459	149,147	0	1,041,606	774,206	169,013	0	943,219
154,751	18,468	0	173,219	156,606	4,118	0	160,724	152,725	3,259	(1,233)	154,751
9,825	246	(4,144)	5,927	5,715	0	0	5,715	4,783	5,042	0	9,825
53,609	13,415	0	67,024	54,494	853	0	55,347	52,585	1,129	(105)	53,609
372,780	76,790	0	449,570	322,802	0	0	322,802	304,673	68,107	0	372,780
1,081,825	1,049,239	0	2,131,064	1,074,940	0	0	1,074,940	1,052,919	28,906	0	1,081,825
1,156,506	55,113	0	1,211,619	1,152,215	0	0	1,152,215	1,125,604	30,902	0	1,156,506
1,975,087	1,382,100	(1,445,699)	1,911,488	487,561	0	0	487,561	3,011,375	814,008	(1,850,296)	1,975,087
314,546	14,990	0	329,536	567,334	0	0	567,334	554,251	8,405	(248,110)	314,546
2,975,709	2,351,907	(1,223,547)	4,104,069	1,772,053	0	0	1,772,053	2,848,106	1,223,547	(1,095,944)	2,975,709
952,303	45,382	(997,685)	0	925,969	0	0	925,969	852,513	99,790	0	952,303
412,520	29,583	(7,107)	434,996	311,498	0	0	311,498	311,498	101,022	0	412,520
524,672	22,389	(54,848)	492,213	510,653	0	0	510,653	510,653	14,019	0	524,672
0	0	0	0	0	0	0	0	0	0	0	0
68,967,189	18,085,611	(21,903,914)	65,148,886	63,609,676	7,666,347	(9,478,565)	61,797,458	62,327,662	27,892,634	(21,253,107)	68,967,189
69,472,383	18,109,686	(21,903,914)	65,678,155	64,112,996	7,666,347	(9,478,565)	62,300,778	62,819,357	27,906,133	(21,253,107)	69,472,383

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All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
Cash in Lieu of Parking Reserve	Parking - Provide additional parking areas
Restricted by council	
Building Reserve	Building - Future new building capital requirements
Asset Management Reserve	Asset Management - Renewal and upgrade of current infrastructure
Cultural Centre Reserve	Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
Sustainability Reserve	Sustainability - Development of Mandurah as a sustainable city
Waste Reserve	Waste Facilities Reserve Fund - Future waste treatment initiatives
Interest Free Loans Reserve	Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
CLAG Reserve	CLAG - Contiguous Local Authority Group for control of mosquitoes
Mandurah Ocean Marina Reserve	Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Waterways	Waterways - Future maintenance/asset replacement of specific waterways infrastructure
Port Mandurah Canals Stage 2 Maintenance Reserve	Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
Mariners Cove Canals Reserve	Mariners Cove Canals - Future maintenance of canals
Port Bouvard Canal Maintenance Contributions Reserve	Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
Unspent Grants Reserve	Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
Leave Reserve	Long Service Leave - To fund the long service and sick leave liability of Council's staff
Bushland Acquisition Reserve	Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
Coastal Storm Contingency Reserve	Coastal Storm Contingency - Provide for coastal emergency works due to storm damage
Digital Futures Reserve	Digital Futures - Fund development, investigation or commissioning of digital technology initiatives
Decked Carparking Reserve	Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
Specified Area Rates - Waterside Canals	Specified Area Rates - Waterside Canals - Future maintenance of canals
Specified Area Rates - Port Mandurah Canals	Specified Area Rates - Port Mandurah Canals - Future maintenance of canals
Specified Area Rates - Mandurah Quay Canals	Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals
Specified Area Rates - Mandurah Ocean Marina	Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Specified Area Rate - Port Bouvard Canals	Specified Area Rate - Port Bouvard Canals - Future maintenance of canals
Specified Area Rate - Mariners Cove	Specified Area Rate - Mariners Cove - Future maintenance of canals
Specified Area Rate - Eastport	Specified Area Rate - Eastport - Future maintenance of canals
Sports Club Maintenance Levy Reserve	Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
City Centre Land Acquisition Reserve	City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
Lakelands Community Infrastructure Reserve	Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
Plant Reserve	Plant reserve - Replacement of heavy plant and equipment
Workers Compensation Reserve	Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah
Restricted Cash Reserve	Restricted cash carried forward for future use
Transform Mandurah Funding Program Reserve	Progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirations and objectives
Public Arts Reserve	To fund public art throughout the City of Mandurah district
Community Safety Reserve	To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve
Large-Scale Arts and Culture Attraction Reserve	To fund Mandurah as a desirable City in its cultural offerings, by actively seeking impactful, large-scale arts and culture initiatives to Mandurah through research, partnerships and leveraging funding opportunities

**CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2025**

31. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Cash-in-lieu of public open space	1,316,060	98,637	(478,234)	936,463
	1,316,060	98,637	(478,234)	936,463

19 REPORTS

Subject: 19.1 Monthly Financial Report - November 2025

Summary

The Financial Report for November 2025 together with associated commentaries, notes on investments, balance sheet information, schedule of accounts and the tenders awarded under the delegation by the Chief Executive Officer are presented for Elected Members' consideration.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.5/6/24 25/06/2025 Budget Adoption 2025/26

Background

Nil

Comment

The Financial Report for November 2025 shows an actual surplus for this period of \$82.5 million. This is considered a reasonable surplus at the current point in time and is sufficient to meet the City's obligations up to 30 June 2026.

In the month of July, the City issues invoices for Rates and Refuse, leading to a substantial surplus at the beginning of the financial year. However, as the year progresses, this surplus gradually diminishes due to the City's budgetary expenditures. The Financial Report for November 2025 shows that as of November 2025, \$74.1 million (68.6%) of the rates have been received.

A summary of the financial position for November 2025 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)-(a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	600	600	894	294	49%
Revenue					
Revenue from operating activities	154,880	135,892	139,103	3,211	2%
Capital revenue, grants and Contribution	25,676	10,698	964	(9,735)	-91%
	180,555	146,590	140,067	(6,524)	
Expenditure					
Operating Expenditure	(175,199)	(69,442)	(62,898)	6,544	-9%
Capital Expenditure	(52,503)	(20,746)	(9,387)	11,359	-55%
	(227,702)	(90,188)	(72,285)	17,903	
Non-cash amounts excluded from operating activities	35,718	14,883	14,020	(863)	-6%
Non-cash amounts excluded from investing activities	(1,899)	(1,899)	2,494	4,394	-231%
Other Capital Movements	12,024	(2,717)	(2,730)	(14)	1%
Closing Funding Surplus / (Deficit)	(705)	67,268	82,459	15,190	23%

The following table highlights the status of the City's key capital projects for the 2025/2026 financial year:

Project	2025/26 Actuals Incl. CMT \$`000s	2025/26 Annual Budget \$`000s	On Time / On Budget	Asset Classification	Comment
Mandurah Performing Arts Centre – HVAC Renewal	105	4,735	<p>The project schedule is being reviewed taking into account the operational requirements of the ManPAC. The proposed construction program will be prepared as part of the detailed design phase, expected to be completed by February 2026. The project is expected to be delivered within budget.</p>	<i>Buildings</i>	<p>Detailed design is progressing and expected to be completed by February 2026.</p> <p>The final timetable for the construction works is being developed as part of the detailed design phase.</p>
Coodanup Foreshore	891	1,337	<p>Stages 1 and 2 are complete.</p> <p>Stage 3 is expected to be completed within budget.</p> <p>Stage 4 is expected to be delivered this financial year within budget.</p>	<i>Parks</i>	<p>Stages 1 and 2 were completed in December 2023.</p> <p>Stage 3 - Landscape construction was completed in October 2025.</p> <p>Stage 4 - Currently in design, with final amendments being made as part of community consultation. Construction works are now expected to commence, shortly after the conclusion of the community consultation process, in early 2026.</p>

Falcon Coastal Shared Path	102	712	<p>Funding received via the Australian Government Active Transport Fund.</p> <p>The project is expected to be completed by 2028 within budget.</p>	<i>Roads</i>	<p>Detailed design is expected to be completed by January 2026, following the completion of a design review and community consultation.</p> <p>The final phase of community consultation is currently underway.</p> <p>Onsite construction works are expected to commence in July 2026.</p>
Pinjarra - Anstruther Road Intersection Upgrade	157	600	<p>The project is expected to be delivered this financial year within budget.</p>	<i>Roads</i>	<p>Traffic signal improvements have been approved by Main Roads WA.</p> <p>Construction works commenced in November 2025 with anticipated completion date in early June 2026.</p>
Yalgorup National Park	119	1,125	<p>The Yalgorup National Park project is a 10-year economic and tourism initiative.</p> <p>The Quail Road extension construction will commence following the City receiving Department of Biodiversity, Conservation and Attractions (“DBCA”) approval.</p>	<i>Roads</i>	<p>Quail Road design is being finalised following DBCA and adjacent landowner consultation.</p> <p>Environmental assessment has been completed by the Australian Government, and no approval is required at that level. Environmental assessment is however required by the State Government, and this is still in progress.</p>

2025/26 Budget Variations

Merlin Reserve Renewal

The Merlin Reserve Renewal capital project aims to deliver a new storage shed and upgrade of the sports lighting at the Halls Head Football and Netball Club, located at Merlin Street Reserve. For the 2025/26 financial year, the project has a budget allocation of \$401,656. In March 2025, it was announced that \$400,000 in State Government funding would be provided as part of the 2025 WA State Election commitments. However, the precise scope, timing, and funding terms are still being finalised and are currently under review in the draft grant agreement.

The draft agreement recognises that the full scope of works cannot be completed within 2025/26, establishing a revised project completion date in 2026/27. The City intends to complete the storage upgrades and the design phase for the lighting during 2025/26, with an estimated cost of \$201,656. Accordingly, it is proposed that \$200,000 in capital expenditure and corresponding grant revenue be deferred to 2026/27 to facilitate the construction of the sports lighting upgrade. Council are requested to reduce capital revenue and capital expenditure by \$200,000 for the 2025/2026 financial year.

Black Spot Program Capital Projects

The City of Mandurah collaborates with Main Roads Western Australia (Main Roads) to deliver cost-effective safety improvements on roads identified as having a history of crashes or being high-risk. After reviewing the 2025/26 Black Spot projects, the following initiatives have been withdrawn/deferred:

- Lakes Road – Murdoch Drive Black Spot: The proposed scope of works was to construct pedestrian crossing points at the roundabout intersection, however, this was not considered suitable given the pending redevelopment of the Peel Health Campus and will need to be re-evaluated to consider the implications of the redevelopment.
- Mandurah Terrace / Adonis Road Intersection: The original scope for this intersection project was revised in response to significant community feedback to preserve the right turn movement from Mandurah Terrace into Adonis Road. The updated plan now requires the removal and relocation of certain Western Power infrastructure to enable construction of an auxiliary lane. While the first stage of the project has been completed, including the banning of the right turn movement from Adonis Road into Mandurah Terrace, the second stage including the proposed construction of a right turn auxiliary lane to preserve the right turn movement from Mandurah Terrace into Adonis Road, remains pending due to ongoing negotiations with Western Power.

As the City continues to work with Western Power to finalise the detailed design, it is anticipated that the total project cost will increase as a result of the auxiliary lane modifications. The cost estimates will not be determined in time for 2025/26 delivery, therefore a budget request for 2026/27 is expected, along with the submission of a revised Black Spot funding application.

- Wanjeep Street Black Spot: The Black Spot funding application for this project was not approved by Main Roads due to a number of technical clarifications and the application will be revised and resubmitted in 2026/27.

The recommendation for the current expenditure and funding budgets for each of the above projects, is detailed in the table below, to be reduced to \$0:

2025/26	Expense Budget	Grant Budget	CoM Budget	Funding
Lakes Road – Murdoch Drive	\$125,457	\$98,666	\$26,791	
Mandurah Terrace / Adonis Road	\$110,853	\$78,936	\$31,917	
Wanjeep Street	\$614,883	\$409,667	\$205,216	

Peel Street Stage 4

The Peel Street Stage 4 road construction project is complete, with operational efficiencies found resulting in a reduced construction timeline and the construction contingencies for utility services, including Western Power, not being required during the construction phase resulting in significant cost savings. As this project was funded through the South West Regional Road Group (SWRRG), Main Roads has granted approval for the City to reallocate surplus grant funding to Pinjarra Road. The Peel Street Stage 4 capital expenditure budget for 2025/26 was \$770,284, funded by \$184,723 in SWRRG grant funding and \$585,561 from the Asset Management Reserve. Based on actual and forecasted expenditure, it is proposed to reduce the 2025/26 budget to \$70,000, comprising \$20,573 in SWRRG grant funding and \$49,427 from the Asset Management Reserve.

It is recommended that the City's remaining unallocated contribution of \$536,134 that was proposed to be funded from the Asset Management Reserve, be returned to the reserve to partially fund the proposed budget variations, as outlined below.

Pinjarra Road

The original scope for the 2025/26 Pinjarra Road project included the rehabilitation of a short section of Anstruther Road. The total estimated cost for the works was \$1.8 million, supported by \$1.2 million in SWRRG grant funding. Subsequently, an opportunity was identified to extend similar rehabilitation works along Anstruther Road, estimated at \$708,989. Leveraging cost efficiencies and underspent SWRRG grant funding from other projects, Main Roads has approved the reallocation of \$472,659 in SWRRG grant funding to support this expanded scope.

With this additional grant allocation, the City will be responsible for funding one-third of the new amount, equating to \$236,330. It is proposed that the City's one-third contribution of \$236,330 for Pinjarra Road be funded from the reallocation of Asset Management Reserve funds from the Peel Street savings.

Preservation - Coolibah Avenue

Following notification from Main Roads of additional Regional Road Group funding availability, the City finalised the design, planning, and costings of the Coolibah Avenue road preservation project. With the capacity to deliver this initiative in 2025/26, the City submitted an application for funding.

This project includes heavy patching and resurfacing works, rather than a full pavement rehabilitation, significantly reducing the lead time required to plan and arrange the works through the City's existing resurfacing and heavy patching contracts. The estimated total project cost is \$532,000, with Main Roads approving SWRRG funding for two-thirds of this amount (\$354,667). Accordingly, approval is sought for a new capital expenditure budget of \$532,000 and a capital grant funding budget of \$354,667 for Coolibah Avenue. Given the reduction in Asset Management Reserve funding for the Peel Street project, it is proposed that the City's one-third contribution of \$177,333 be funded from this reallocation of Asset Management Reserve funds from the Peel Street savings.

Road Resurface Projects

A review of the 2025/2026 road resurface program was undertaken to ensure that priority resurface projects are scheduled for completion. Based on the condition assessment, it is recommended that the resurface project for Cuvier Place be replaced with a new project for Cyprus Gardens. As both projects are similar in scope and complexity, it is proposed that the remaining expenditure budget and associated funding of \$107,340, be reallocated from Cuvier Place to Cyprus Gardens.

Falcon Men's Shed

The Falcon Men's Shed capital project aims to construct a new 360m² shed at the rear of the Falcon Family Centre, within the leased area of the Falcon Men's Shed. The project scope includes removal of the existing shed, site works such as power and sewer connections, construction of the new shed, and installation of fittings and fixtures. The concept design is currently underway and will inform the overall construction program.

The 2025/26 capital expenditure budget is \$692,957 for design and construction; however, construction is now expected to commence in 2026/27. As a result, it is proposed that \$641,750 of capital expenditure and the associated funding be deferred to 2026/27 to support the shed's construction.

Birchley Road Boat Ramp Upgrade

The Birchley Road Boat Ramp Upgrade capital project aims to extend the existing fixed jetty into a longer floating jetty, and replace the deteriorating timber river walling, with durable rock revetments. While the design and specifications are complete, construction cannot proceed until heritage and environmental approvals are obtained. These approvals applications were submitted in June and October 2025 respectively and are expected to require approximately 6–7 months for processing, resulting in a revised construction start date of 2026/27.

The current capital expenditure budget is \$957,013, however based on actual projected spending it is proposed that \$875,000 in capital expenditure and associated funding be deferred to 2026/27 to align with the anticipated approval timeline and commencement of works.

New - Falcon Coastal Shared Path

The Falcon Coastal Shared Path is a multi-year, grant-funded initiative to construct a 3.9-kilometre, high-quality shared path along the coastline, connecting Avalon Bay to Josephine Te-puni Reserve. The design phase is nearing completion, with public engagement scheduled for December 2025 and construction expected to begin in July 2026.

The current capital expenditure budget is \$712,448, however, based on projected spending it is proposed to reduce \$300,000 in expenditure and the corresponding funding and for this to be deferred to 2026/27 to support the construction phase of the coastal path.

Operations Centre Redevelopment

The Operations Centre Redevelopment capital project is a multi-year project, with the eventual outcome of constructing a facility, that will meet the needs and requirements of an Operations Centre for the City of Mandurah now, and into the future.

Originally the concept needs analysis was planned for 2024/25, however, this was delayed and the associated budget of \$200,000 was carried over from 2024/25 to 2025/26. The adopted budget in 2025/26 was \$500,000 for the detailed design and documentation phase, however with the delay of the concept needs analysis phase, it is now anticipated that the design phase will not start until 2026/27. As a result, it is requested a \$428,717 expenditure budget and the associated funding be deferred to 2026/27.

Fathom Turn Footbridge Maintenance

The Fathom Turn Footbridge in the Marina precinct, is scheduled for a level 3 inspection in late 2025/26, with procurement currently underway.

The Fathom Turn Footbridge Maintenance capital project, has a budget of \$250,000 allocated for a contractor to complete the remediation works that stem from the inspection. Given the outcome of the inspection and the scope of work will not be confirmed until late 2025/26, it is requested that this \$250,000 expenditure budget and the associated funding be deferred to 2026/27.

Marina and Waterways Seawall Projects

The City has budgeted for the design and construction of two seawall renewal projects in 2025/26, being the Memorial Park Seawall (\$278,010) and Waterside Foreshore Seawall (\$325,761).

Procurement of a coastal engineering consultant is underway to support the design phase, which is expected to be completed by late 2025/26. As a result, it is proposed that the construction budgets of \$220,000 for Memorial Park Seawall and \$285,000 for Waterside Foreshore Seawall, along with the associated funding, be deferred to 2026/27.

Decorative Streetlighting Renewal

The Decorative Streetlighting Renewal project aims to conduct a conditional assessment of the City's decorative streetlights and poles, followed by any necessary remedial works identified through this process. The project was allocated a capital budget of \$858,181 in 2025/26. Currently, the City is engaging a consultant to perform the assessment and a contractor to address urgent lighting needs, however, it is anticipated that the full scope of remedial works will not be completed within the 2025/26 financial year. Estimated costs for the assessment and urgent works total \$478,181. As the final scope of remedial works will not be confirmed until late 2025/26, it is proposed that \$380,000 in expenditure and associated funding be deferred to 2026/27 to support completion of the project.

Yalgorup National Park

The Yalgorup National Park project is a multi-year, grant-funded initiative to extend the northern access road (Quail Rd) within the park. While the design phase is nearing completion, construction cannot commence until the City receives environmental approvals from the Department of Biodiversity, Conservation and Attractions (DBCAs). The 2025/26 capital expenditure budget of \$1,124,756 was allocated to support both design and construction, however, it is unlikely that the necessary approvals will be obtained in 2025/26, resulting in a delay to the start of construction. Consequently, it is recommended that the 2025/26 capital budget be reduced to \$314,533 for forecasted expenditure, with the remaining \$810,223 and the associated funding being deferred to 2026/27 to facilitate the construction phase.

Falcon Library Compressor Unit Replacement

The compressor unit of the Falcon Library's air-conditioning system has failed and must be replaced. The estimated replacement cost is \$250,000. Given the urgent nature of these unscheduled repairs, particularly as the facility is heavily used and the warmer summer months are approaching, it is recommended that a new capital budget of \$250,000 be approved, to be funded from the Asset Management Reserve.

Canopus Display Shed

A recommendation to increase both operating expenditure and grant revenue by \$50,000 for the Canopus Restoration project was approved in the October 2025 Financial Report. The grant agreement, executed on 28 November 2025, specifies that these funds are to be used by the City of Mandurah to construct a new structure at the Mandurah Museum to house the heritage boat, Canopus.

As the funding will be used to create a new City asset, the expenditure is classified as capital. It is therefore recommended that new capital expenditure and capital grant revenue of \$50,000 be approved for the Canopus Display Shed project, to be funded from the operating budgets endorsed in the October 2025 Financial Report.

CCTV – Storage Server Upgrade

The current CCTV storage is at capacity which exposes the City to the risk of not meeting the obligations of storing CCTV footage for a minimum 31 days. It is not possible to expand the current storage device and there will no longer be any service parts and updates available in July 2028.

City officers are recommending an increase to the CCTV storage which will provide double the capacity of the current storage system. This services the CCTV in the City Centre areas and a number of remote locations. The extra capacity will allow for the current cameras to meet their footage retention requirements of 31 days.

The extra capacity will be able to accommodate currently foreseeable CCTV additions in 2026. The replacement storage is near double the capacity of current storage and will be able to remediate the current storage issues, support the CCTV renewal program and any currently anticipated camera installation.

It is recommended that capital expenses to be increased by \$70,000 and funded from a reduction to the City employee training expenditure, which is underspent year to date.

Donation of Peel Memorial Well

The Peel Memorial Well, referred to locally as "The Wishing Well", was constructed in 1955 and served as a landmark and memorial to "Thomas Peel and his Pioneer Settlers". It was located at the Eastern end of the Mandurah Traffic Bridge, and was constructed from various materials including stones, metal frames, concrete base, plinth, and plaque. The Well was removed in 2015 for the new Mandurah Traffic Bridge and redevelopment of the Eastern foreshore.

The only elements of the original Memorial Well structure that were salvageable and remain, are the stones that formed the archway and the steel memorial plaque. The City is not intending to re-establish the Memorial Well because the pieces are no longer available, and the Well is not considered in keeping with the contemporary approach of the redeveloped foreshore.

The City has received some interest from residents over the years for the Well to be re-established. In September 2025, the Mandurah Environment and Heritage Group (MEHG) formally requested that the City donate the remaining pieces of the Well to them to support their desire to rebuild the Well on private land in the City Centre that is accessible to the public (for example, church grounds).

This request was accompanied by minutes of the MEHG meeting on 21 August 2025 which evidenced approval by MEHG's Committee of the request. MEHG confirmed that they would undertake end-to-end responsibility for re-establishment of the Well, including all costs and logistics,

for example, transport, storage, permission from the landowner, any required construction permits, and engagement with Bindjareb community.

The City's Register of Delegated Authority includes "DA CNP Disposing of Property" which approves the CEO to dispose of property less than \$20,000 in value. The remaining pieces of the Well, being the archway stones, are not listed in the City's asset management system and therefore no value has been determined. The Delegation includes the requirement for a Council resolution for any property contained within the Local Heritage Survey, or with significant community interest.

The Peel Memorial Well is listed in the Mandurah Heritage Register 2014 (#HI 6) which is the City's Municipal Inventory that identifies buildings and places which have historical meaning to the community. The Well is referred to in the State Government's iNHerit database (#03072), and this listing confirms that the Well is not a State Heritage Listing, nor does it have any Heritage Council decisions or deliberations listed and as such there is not a legislative requirement to retain it or restore it. The listing of the Well in the local and state registers are out of date, as the listings pre-date the necessity to remove the Well for redevelopment.

Council approval is sought to donate the remaining archway stones of the Peel Memorial Well to the Mandurah Environment and Heritage Group. The City will keep the original steel plaque as a cultural artefact within the Mandurah Museum collection.

Statutory Environment

Local Government Act 1995 Section 6.4 Financial Report

Local Government (Financial Management) Regulations 1996 Part 4 Financial Reports

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 1.

Economic Implications

Nil

Environmental Implications

Nil

Risk Implications

The Financial Report and its attachments are utilised as a key indicator to monitor against the strategic risks.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 are relevant to this report:

Leadership

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

The City strives to manage its finances adequately and maintain expenditure within budget to ensure services that have been approved through the budget process are fully funded.

It is recommended that Council receive the Monthly Financial Report and the Schedule of Accounts.

Officer Recommendation

That Council:

- 1 Receives the Financial Report for November 2025 as detailed in Attachment 1 of the report.
- 2 Receives the Schedule of Accounts for the following amounts as detailed in Attachment 2 of the report:

Total Municipal Fund	\$	8,902,472.44
Total Trust Fund	\$	<u>0.00</u>
	\$	<u>8,902,472.44</u>

- 3 Approves the following budget variations for 2025/26 annual budget:
 - 3.1 Decrease in capital expenditure of \$200,000* PRK 25-26 Merlin Reserve Renewal
 - Funded by decrease in capital revenue - State Election Commitment \$200,000*
 - 3.2 Decrease in capital grant expenditure of \$125,457* Lakes Road – Murdoch Drive
 - Funded by decrease in capital revenue – Blackspot of \$98,666*
 - Funded by decrease in Design and Management Overhead allocation \$5,590*
 - Funded by transfer Into Asset Management Reserve \$21,201*
 - 3.3 Decrease in capital expenditure of \$110,853* 23-24 TM Mandurah Tce/Adonis Rd
 - Decrease in capital revenue – Blackspot of \$78,936*
 - Decrease in transfer out of Asset Management Reserve \$31,917*
 - 3.4 Decrease in capital expenditure of \$614,883* Wanjeep Street Blackspot
 - Funded by a decrease in capital revenue – Blackspot \$409,667*
 - Funded by decrease in Design and Management Overhead allocation \$26,338*
 - Funded by a decrease in transfer out of Asset Management Reserve \$178,878*
 - 3.5 Decrease in capital expenditure of \$700,284* RC Peel Street Stage 4
 - Funded by a decrease in capital revenue – Regional Road Group \$164,150*
 - Funded by a decrease in transfer out of Asset Management Reserve \$536,134*
 - 3.6 Increase in capital expenditure of \$708,989* for Pinjarra Road
 - Funded by an increase in capital revenue – Regional Road Group \$472,659*
 - Funded by an increase in transfer out of Asset Management Reserve \$236,330*
 - 3.7 Increase in capital expenditure of \$532,000* for Preservation – Coolibah Ave
 - Funded by an increase in capital revenue – Regional Road Group \$354,667*
 - Funded by an increase in transfer out of Asset Management Reserve \$177,333*
 - 3.8 Increase in capital expenditure of \$107,340* for RDS – Resurface – Cyprus Gardens
 - Funded by a decrease in capital expenditure \$107,340* RDS – Resurface – Cuvier Place
 - 3.9 Decrease in capital expenditure of \$641,750* for Falcon Men’s Shed

- Funded by decrease in capital revenue \$446,750*
- Funded by transfer Into Asset Management Reserve \$195,000*
- 3.10 Decrease in capital expenditure of \$875,000* for Birchley Rd Boat Ramp Upgrade
 - Funded by decrease in capital revenue – Department of Transport Grant \$678,750*
 - Funded by decrease in Transfer Out of Reserve \$196,250*
- 3.11 Decrease in capital expenditure of \$300,000 for New – Falcon Coastal Shared Path
 - Funded by decrease in Transfer Out of Reserve \$94,392*
 - Funded by transfer Into Asset Management Reserve \$205,608*
- 3.12 Decrease in capital expenditure \$428,717* for Operations Centre Redevelopment
 - Funded by decrease in Transfer Out of Reserve \$200,000*
 - Funded by transfer Into Asset Management Reserve \$228,717*
- 3.13 Decrease in capital expenditure of \$250,000 for BRG Fathom Turn Footbridge Maintenance
 - Funded by decrease in capital revenue \$167,000*
 - Funded by transfer Into Asset Management Reserve \$83,000*
- 3.14 Decrease in capital expenditure of \$220,000* for C&M – 25-26 Memorial Park Seawall
 - Funded by decrease in transfer out Asset Management Reserve \$220,000*
- 3.15 Decrease in capital expenditure of \$285,000 for C&M – 25-26 Waterside Foreshore Seawall
 - Funded by decrease in transfer out Asset Management Reserve \$285,000*
- 3.16 Decrease in capital expenditure of \$380,000* for Decorative Street Lighting Renewal
 - Funded by decrease in transfer out Asset Management Reserve \$380,000*
- 3.17 Decrease in capital expenditure of \$810,223* for Yalgorup National Park
 - Funded by decrease in capital revenue – DPIRD \$810,223*
 - Funded by decrease in transfer out Unspent Grant Reserve \$810,223*
 - Non-cash movement of Contract Liability \$810,223*
- 3.18 Increase in capital expenditure of \$250,000* for Falcon Library Compressor Unit Replacement
 - Funded by Transfer Out of Asset Management Reserve \$250,000*
- 3.19 Increase in capital expenditure of \$50,000* for Canopus Display Shed
 - Funded by decrease of operating expenditure \$50,000* from Place & Community Projects
 - Funded by Increase in capital revenue State Election Commitment Grant \$50,000*
 - Funded by decrease in operating revenue \$50,000* from Place and Community Projects
- 3.20 Increase in capital expenditure of \$70,000* for CCTV – Storage Server Upgrade
 - Funded by a decrease in operating expenditure of \$70,000 for Citywide training expenditure.

- 4 In accordance with DA CNP Disposing of Property, Council donate all-archway stones of the former Peel Memorial Well currently stored at the City of Mandurah Operations Centre to the Mandurah Environment and Heritage Group.

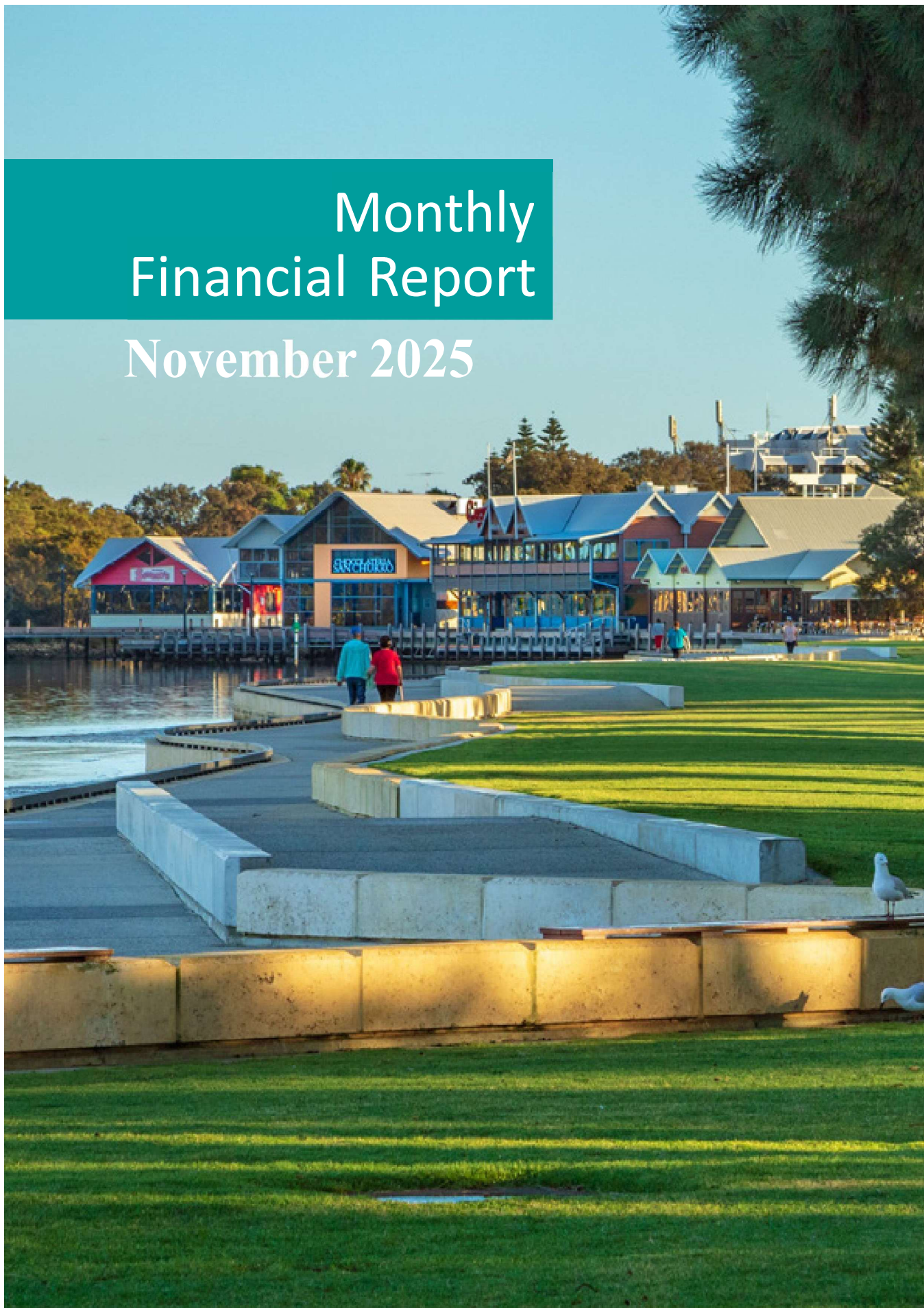
*Absolute Majority

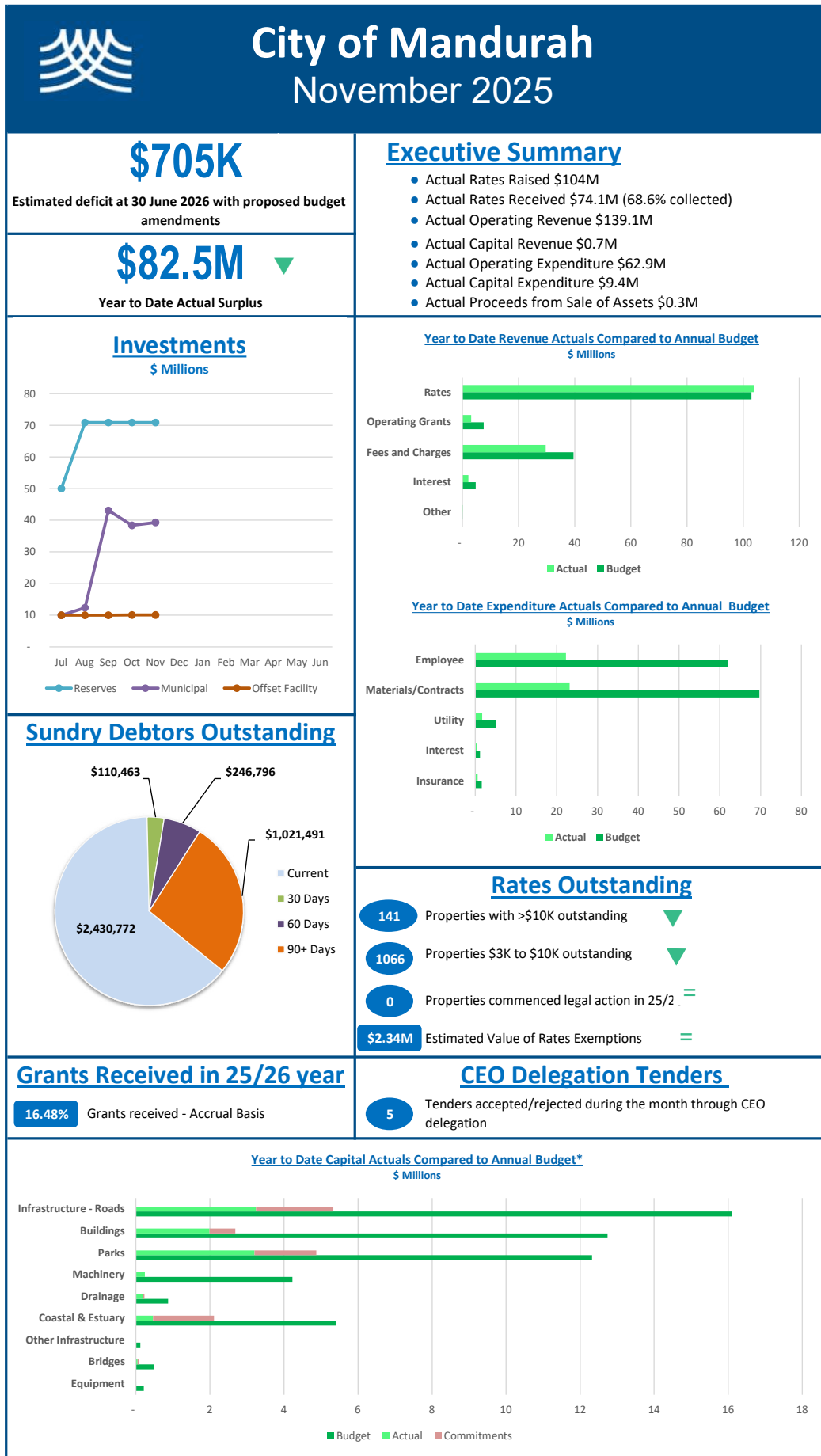
Attachments

Monthly Financial Report - November 2025 [19.1.1 - 25 pages]

Schedule of Accounts (19.1.2 electronic only)

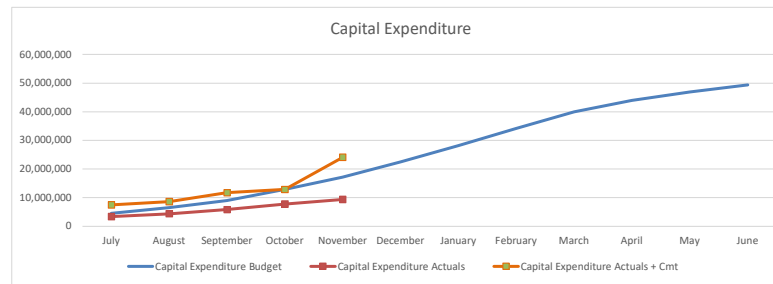
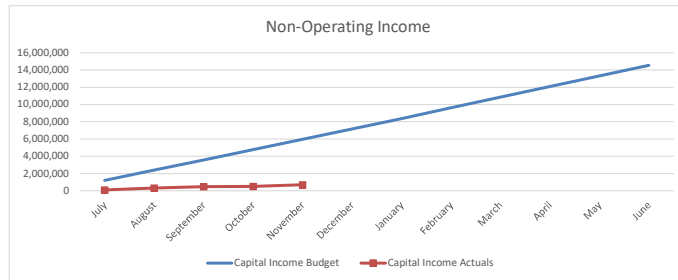
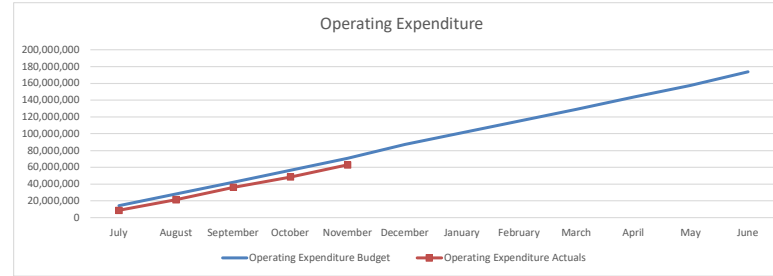
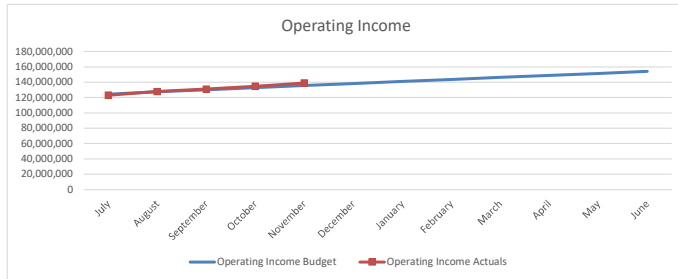
Monthly Financial Report November 2025





*Commitments are raised based on contract amounts. Contracts may span multiple financial years causing commitments to display over the total budget for the year.

Ordinary Council Meeting Agenda - 16 December 2025



CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2025

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		600,000	600,000	893,702	293,702	48.95%	
Revenue from operating activities							
Rates		102,985,169	102,985,169	104,002,268	1,017,099	0.99%	
Operating grants, subsidies and contributions		7,591,647	3,298,759	3,094,613	(204,146)	(6.19%)	
Fees and charges		39,527,624	27,618,431	29,689,507	2,071,076	7.50%	
Interest earnings		4,685,824	1,952,427	2,122,343	169,916	8.70%	
Other revenue		89,326	37,219	114,715	77,496	208.22%	▲
Profit on disposal of assets		-	-	79,566	79,566	100.00%	▲
		154,879,590	135,892,005	139,103,012	3,211,007	2.36%	
Expenditure from operating activities							
Employee costs		(62,064,818)	(22,058,195)	(22,236,955)	(178,760)	(0.81%)	
Materials and contracts		(69,694,594)	(29,283,722)	(23,173,635)	6,110,087	20.87%	▲
Utility charges		(5,030,247)	(2,095,937)	(1,682,871)	413,066	19.71%	▲
Depreciation on non-current assets		(35,612,864)	(14,838,693)	(14,751,882)	86,811	0.59%	
Interest expenses		(1,181,148)	(492,145)	(413,263)	78,882	16.03%	▲
Insurance expenses		(1,615,556)	(673,149)	(569,569)	103,580	15.39%	▲
Other expenditure		-	-	(53,135)	(53,135)	100.00%	▼
Loss on disposal of assets	1(a) & 4	-	-	(16,455)	(16,455)	100.00%	▼
		(175,199,227)	(69,441,841)	(62,897,765)	6,544,076	9.42%	
Non-cash amounts excluded from operating activities	1(a)	35,718,031	14,882,513	14,019,826	(862,687)	(5.80%)	
Amount attributable to operating activities		15,398,394	81,332,677	90,225,073	8,892,396	(10.93%)	
Investing activities							
Non-operating grants, subsidies and contributions		15,354,774	6,397,823	687,249	(5,710,573)	(89.26%)	▼
Proceeds from disposal of assets	4	10,320,740	4,300,309	276,324	(4,023,984)	(93.57%)	▼
Payments for property, plant and equipment	6	(52,503,042)	(20,746,267)	(9,387,485)	11,358,782	54.75%	▲
Amount attributable to investing activities		(26,827,528)	(10,048,136)	(8,423,912)	1,624,224	16.16%	
Non-cash amounts excluded from investing activities	1(b)	(1,899,349)	(1,899,349)	2,494,311	4,393,660	(231.32%)	
Amount attributable to investing activities		(28,726,877)	(11,947,485)	(5,929,600)	6,017,885	50.37%	
Financing Activities							
Proceeds from new debentures	7	7,150,000	-	-	0	0.00%	
Unspent Loans Utilised		264,973	-	-	0	0.00%	
Repayment of debentures	7	(4,946,758)	(2,061,149)	(2,156,142)	(94,993)	(4.61%)	
Payment of lease liability		(374,738)	(156,141)	(83,369)	72,772	46.61%	▲
Principal elements of interest earning liability		(998,925)	(499,462)	(490,859)	8,603	1.72%	
Transfer from reserves	8	21,686,290	-	-	0	0.00%	
Transfer to reserves	8	(10,757,151)	-	-	0	0.00%	
Amount attributable to financing activities		12,023,691	(2,716,752)	(2,730,370)	(13,617)	(0.50%)	
Closing Funding Surplus / (Deficit)	1(d)	(704,792)	67,268,440	82,458,805	15,190,365	22.58%	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Budget data as per the adopted materiality threshold.

Refer to Note 13 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Local Government (Financial Management) Regulation 1996.

Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities			
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	4	-	(79,566)
Less: Non-cash movement in assets		0	(1,444,301)
Movement in liabilities associated with restricted cash		105,167	240,658
Movement in pensioner deferred rates (non-current)		-	(20)
Movement in employee benefit provisions (non-current)		-	(15,243)
Movement in interest earning liabilities (non-current)		-	490,859
Movement in Liabilities		-	59,101
Add: Loss on asset disposals	4	-	16,455
Add: Depreciation on assets		35,612,864	14,751,882
Total non-cash items excluded from operating activities		35,718,031	14,019,826

(b) Non-cash items excluded from investing activities

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Adjustments to investing activities			
Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity			
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		(1,899,349)	(791,395)
Total non-cash amounts excluded from investing activities		(1,899,349)	2,494,311

(c) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with regulation 32 of the Local Government (Financial Management) Regulations 1996 to agree to the surplus/(deficit) after imposition of general rates.

	Actual Closing 30 Jun 2025	Budget Closing 30 Jun 2026	Year to Date 30 Nov 2025
Adjustments to net current assets			
Less: Reserves - restricted cash	(65,678,157)	(64,801,525)	(65,678,157)
Less: - Financial assets at amortised cost - self supporting loans	(47,106)	-	(23,770)
Less: Unspent loans	(625,629)	-	(625,629)
Less: Inventory - Land Held for Resale	(445,000)	(445,000)	(445,000)
Less: Clearing accounts	-	-	(17,641)
Add: Borrowings	7	6,509,258	3,408,759
Add: Other liabilities		1,866,747	-
Add: Lease liability		173,812	1,023,531
Add: Provisions - employee		4,509,712	806,283
Add: Loan Facility offset		-	-
Total adjustments to net current assets	(53,736,363)	(60,007,952)	(44,153,394)

(d) Net current assets used in the Statement of Financial Activity

Current assets			
Cash and cash equivalents	2	61,810,976	81,351,019
Rates receivables	3	5,061,263	3,055,524
Receivables	3	3,522,190	2,607,617
Other current assets		24,648,414	2,273,976
Less: Current liabilities			
Payables		(21,969,391)	(14,511,115)
Borrowings	7	(6,509,258)	(3,408,759)
Interest earning liabilities		-	-
Unspent non-operating grant, subsidies and contributions liability		(1,866,747)	(2,461,785)
Lease liabilities		(173,812)	(1,023,531)
Provisions		(9,893,570)	(8,579,786)
Less: Total adjustments to net current assets	1(c)	(53,736,363)	(60,007,952)
Closing Funding Surplus / (Deficit)		893,702	(704,792)
			82,458,805

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 2
CASH AND INVESTMENTS

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$				
Cash on hand	14,950,794			AA-			
Municipal Bank Account (inc. Bonds Investments & Notice Savers)	14,950,794	Variable			NA	NA	
ANZ	32,652		245	AA-			
ANZ TD 10	32,652	3.00%	245		1/10/2025	1/01/2026	92
NAB	39,690,000		492,716	AA-			
NAB TD 114	3,186,294	4.15%	42,888		7/10/2025	4/02/2026	120
NAB TD 115	3,174,279	4.10%	32,119		18/11/2025	17/02/2026	91
NAB TD 118	1,467,439	4.05%	19,282		28/10/2025	25/02/2026	120
NAB TD 125	3,030,699	4.15%	30,699		9/09/2025	8/12/2025	90
NAB TD 126	3,030,699	4.15%	30,699		9/09/2025	8/12/2025	90
NAB TD 127	3,030,699	4.15%	30,699		9/09/2025	8/12/2025	90
NAB TD 132	3,041,425	4.20%	41,425		25/09/2025	23/01/2026	120
NAB TD 133	3,040,932	4.15%	40,932		2/10/2025	30/01/2026	120
NAB TD 131	3,041,425	4.20%	41,425		25/09/2025	23/01/2026	120
NAB TD 134	3,040,932	4.15%	40,932		2/10/2025	30/01/2026	120
NAB TD 42 - 36-976-7906	3,546,361	4.15%	47,735		13/10/2025	10/02/2026	120
Reserve 44 - 70-586-3025	3,531,945	4.10%	46,975		21/10/2025	18/02/2026	120
Reserve 45 - 70-568-6989	3,526,875	4.10%	46,908		21/10/2025	18/02/2026	120
Westpac	43,891,082		856,384	AA-			
WBC TD 102	3,233,122	4.50%	116,798		21/05/2025	21/03/2026	304
WBC TD 110	3,224,370	4.27%	111,085		2/07/2025	2/05/2026	304
WBC TD 112	3,180,190	4.19%	33,235		10/10/2025	10/01/2026	92
WBC TD 119	3,042,312	4.29%	42,312		20/11/2025	20/03/2026	120
WBC TD 120	3,042,312	4.29%	42,312		20/11/2025	20/03/2026	120
WBC TD 121	3,042,312	4.29%	42,312		20/11/2025	20/03/2026	120
WBC TD 122	3,031,115	4.16%	31,115		2/09/2025	2/12/2025	91
WBC TD 123	3,031,115	4.16%	31,115		2/09/2025	2/12/2025	91
WBC TD 124	3,031,115	4.16%	31,115		2/09/2025	2/12/2025	91
WBC TD 128	3,041,814	4.17%	41,814		24/09/2025	24/01/2026	122
WBC TD 129	3,041,814	4.17%	41,814		24/09/2025	24/01/2026	122
WBC TD 130	3,041,814	4.17%	41,814		24/09/2025	24/01/2026	122
Reserve TD WBC 2 - 032-108 267897	3,453,838	4.50%	124,772		18/05/2025	18/03/2026	304
Reserve TD WBC 3 - 032-108 267926	3,453,838	4.50%	124,772		18/05/2025	18/03/2026	304
CBA	11,670,211		155,963	AA-			
CBA TD 47 - B33713404	4,677,274	4.12%	62,508		14/10/2025	11/02/2026	120
CBA TD 48 - B33713404	6,992,937	4.12%	93,455		14/10/2025	11/02/2026	120
Total Municipal and Reserve Funds	110,234,739		1,505,308.11				

Interest revenue	
Investment Interest Accrued	796,113
Investment Interest Matured	716,133
Rates Interest	610,097
	2,122,343

Municipal Cash	Total Restricted Cash
\$49.39 M	\$70.91 M

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved
Westpac	10,056,577	5.35%	14,025

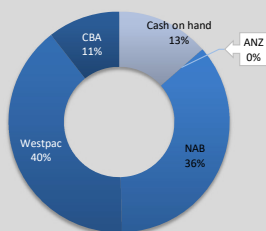
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of twelve months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

% of Investments with each institution



Invested Funds Maturing Timeline



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates Receivable	30-Jun-25	30/11/2024	30 Nov 25
	\$		\$
Opening Arrears Previous Years	3,721,461	3,721,461	3,963,715
Rates levied	98,363,858	97,300,641	104,002,268
Less - Collections to date	(98,121,604)	(65,079,249)	(74,113,360)
Equals Current Outstanding	3,963,715	35,942,853	33,852,623
Net Rates Collectable	3,963,715	35,942,853	33,852,623
% Collected	96.1%	64.4%	68.6%

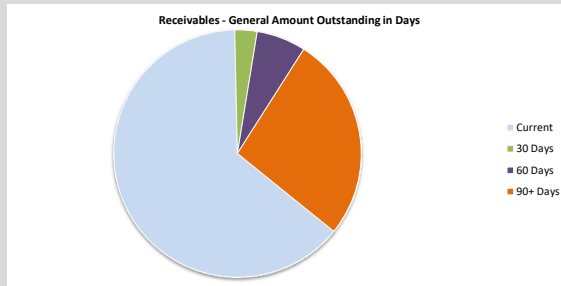
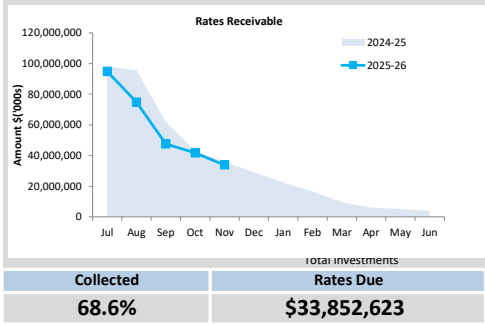
	30 Nov 24	30 Nov 25
- No. of Legal Proceedings Commenced for the financial year	0	0
- No. of properties > \$10,000 outstanding	138	141
- No. of properties between \$3,000 and \$10,000 outstanding	920	1,066
- Value of Rates Concession	49,247	51,256
- Estimated Value of Rates Exemptions	2,243,551	2,335,088

Receivables - General	30-Nov-24	Current	30 Days	60 Days	90+ Days	30 Nov 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	2,083,796	1,726,630	86,939	125,742	539,259	2,478,570
Recreation Centres	84,863	0	0	0	4,375	4,375
Mandurah Ocean Marina	95,839	276,757	399	93,135	0	370,290
GST receivable	608,931	385,260	0	0	0	385,260
Allowance for impairment of receivables	(215,611)	0	0	0	(269,893)	(269,893)
Infringements	1,171,270	42,125	23,125	27,919	747,751	840,920
Total Receivables General Outstanding	3,829,089	2,430,772	110,463	246,796	1,021,491	3,809,522
Percentage		63.8%	2.9%	6.5%	26.8%	

Other Receivables	30-Nov-24	Current	30 Days	60 Days	90+ Days	30 Nov 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Pensioners rates and ESL deferred	4,749,117	0	0	0	4,627,807	4,627,807
Other Receivables	1,307,610	0	0	0	1,161,904	1,161,904
Total Other Receivables Outstanding	8,663,000	0	0	0	5,789,711	5,789,711
Percentage	0%	0%	0%	0%	100%	

KEY INFORMATION

Rates and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of rates and other receivables is reviewed on an ongoing basis. Other receivables that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$3,809,522
Over 30 Days
36%
Over 90 Days
27%

Collected	Rates Due
68.6%	\$33,852,623

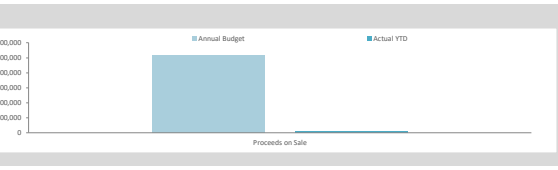
Ordinary Council Meeting Agenda - 16 December 2025

ATTACHMENT 19.1.1 MONTHLY FINANCIAL REPORT
 PARTS TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
 NOTE 4
 DISPOSAL OF ASSETS

Asset	Asset ID	Directorate	Budget			YTD Actual			
			Net Book Value	Proceeds	Profit (Loss)	Net Book Value	Proceeds	Profit (Loss)	(Loss)
			\$	\$	\$	\$	\$	\$	\$
Land									
Land			8,954,091	8,954,091	0	0	0	0	0
Light Passenger Vehicles - Replacement									
TOYOTA RAV4 MH32058	C03720	Built & Natural Environment	13,967	13,967	0	0	16,020	23,384	7,264
TOYOTA RAV4 MH33038	C04520	Built & Natural Environment	13,732	13,732	0	0	0	0	0
SUBARU IMPREZA MH35968	C07220	Built & Natural Environment	9,707	9,707	0	0	0	0	0
SUBARU IG SX MH35958	C04920	Built & Natural Environment	13,365	13,365	0	0	0	0	0
MAZDA CX-5 MH38988	C05220	Built & Natural Environment	16,708	16,708	0	0	0	0	0
TOYOTA RAV4 MH39688	C00320	Built & Natural Environment	16,429	16,429	0	0	0	0	0
MAZDA CX-5 MH34428	C02820	Built & Natural Environment	16,277	16,277	0	0	0	0	0
TOYOTA RAV 4 MH42378	C07720	Built & Natural Environment	15,531	15,531	0	0	0	0	0
TOYOTA RAV4 MH39688	C01020	Built & Natural Environment	15,784	15,784	0	0	17,000	21,338	4,338
SUBARU XV MH42008	C07320	Built & Natural Environment	18,559	18,559	0	0	0	0	0
NISSAN X-TRAIL MH46778	C00821	Built & Natural Environment	19,352	19,352	0	0	0	0	0
NISSAN X-TRAIL MH46778	C05321	Built & Natural Environment	19,352	19,352	0	0	0	0	0
TOYOTA RAV4 MH35858	C04221	Built & Natural Environment	16,906	16,906	0	0	0	0	0
Light Commercial Vehicles - Replacement									
DMax 21MY SX MH35928	U00920	Built & Natural Environment	15,048	15,048	0	0	0	0	0
FORD RANGER MH31988	U00120	Built & Natural Environment	24,776	24,776	0	0	0	0	0
ISUZU D-MAX 21MY SX CREW C/C HI-RIDE 4X2 3.0L MH353	U07020	Built & Natural Environment	16,903	16,903	0	0	0	0	0
NAVARA NAVDIPYARYRY MH32198	U05620	Built & Natural Environment	18,398	18,398	0	0	0	0	0
FORD RANGER MH30088	U06320	Built & Natural Environment	24,455	24,455	0	0	0	0	0
DMax 21MY SX MH43048	U01421	Built & Natural Environment	20,273	20,273	0	0	0	0	0
DMax 21MY SX MH43068	U03721	Built & Natural Environment	20,475	20,475	0	0	0	0	0
ISUZU D-MAX 21MY SX CREW 4X2 MH44088	U06420	Built & Natural Environment	17,618	17,618	0	0	0	0	0
NISSAN NAVARA RX MH44068	U00520	Built & Natural Environment	13,434	13,434	0	0	0	0	0
ISUZU DMAX MH44218	U02121	Built & Natural Environment	21,009	21,009	0	0	0	0	0
ISUZU D-MAX SX 4x2 MH46508	U06221	Built & Natural Environment	23,928	23,928	0	0	0	0	0
FORD RANGER MH43948	U01121	Built & Natural Environment	28,129	28,129	0	0	0	0	0
FORD RANGER MH48028	U03021	Built & Natural Environment	20,047	20,047	0	0	0	0	0
ISUZU MU-X MH53768	C08121	Built & Natural Environment	32,758	32,758	0	0	34,300	30,931	(3,369)
FORD RANGER MH43948	U08221	Built & Natural Environment	28,153	28,153	0	0	29,700	23,611	(6,089)
ISUZU DMAX MH53928	U08321	Built & Natural Environment	19,818	19,818	0	0	21,000	34,293	13,293
FORD RANGER MH50328	U04421	Built & Natural Environment	16,518	16,518	0	0	17,425	19,065	1,640
ISUZU DMAX MH52558	U01821	Built & Natural Environment	25,429	25,429	0	0	0	0	0
ISUZU 2.5 MY SX MH52298	U06121	Built & Natural Environment	29,216	29,216	0	0	0	0	0
FORD TRANSIT CUSTOM MH39338	U01520	Built & Natural Environment	16,940	16,940	0	0	0	0	0
Trucks & Buses Replacements									
HINO 1124 MH0562A	T01615	Built & Natural Environment	39,394	39,394	0	0	0	0	0
HINO 917 MH1429A	T03016	Built & Natural Environment	21,608	21,608	0	0	0	0	0
HINO 917 MH1627A	T03716	Built & Natural Environment	25,874	25,874	0	0	0	0	0
HINO 917 MH1625A	T04016	Built & Natural Environment	20,325	20,325	0	0	0	0	0
HINO SCARAB MSTRAL HINO 1426 16WL205	T05019	Built & Natural Environment	136,965	136,965	0	0	0	0	0
Trailers									
JETWAVE DRAIN CLEANER MH90408	V02917	Built & Natural Environment	5,041	5,041	0	0	0	0	0
SOUTHWEST CARGO	V04116	Built & Natural Environment	3,784	3,784	0	0	0	0	0
SOUTHWEST BOX/TRADE	V042	Built & Natural Environment	0	0	0	0	0	0	0
SOUTHWEST CARGO	V04316	Built & Natural Environment	3,784	3,784	0	0	0	0	0
PARK BODY BOX/TP	V06316	Built & Natural Environment	3,960	3,960	0	0	0	0	0
Parks & Mowers									
KUBOTA RTV UTILITY MH2715	U10819	Built & Natural Environment	7,263	7,263	0	0	0	0	0
RACORBACK CM2302 8x2098A	M00521	Built & Natural Environment	5,673	5,673	0	0	0	0	0
Toro Groundsmaster 3310 MH63728	M01521	Built & Natural Environment	26,730	26,730	0	0	0	0	0
TORO GROUNDMASTER 7200 MH63738	M01521	Built & Natural Environment	10,582	10,582	0	0	0	0	0
TORO HELIMASTER 19032	M02522	Built & Natural Environment	39,162	39,162	0	0	0	0	0
MH761X-NEW HOLLAND -3050 TRACTOR	F602	0	0	0	0	15,907	15,427	0	(480)
Miscellaneous Equipment									
SILVAN SQUATPAK SPRAY N/A OTHER ASSES	F156	Built & Natural Environment	0	0	0	0	0	0	0
		Built & Natural Environment	0	24,008	0	0	0	0	0
Carryovers - Miscellaneous									
GENELITE GENERATOR PLG-CM5505	F63820	Recreation Services	91,287	91,287	0	0	0	0	0
Carryovers - Trucks and Buses									
mitsubishi canter MH3807	T017	Parks Central	26,320	26,320	0	0	0	0	0
HINO 917 MH557Y	T036	Parks North	29,606	29,606	0	0	0	0	0
ISUZU FVR 1000 MH54Y	T009	Civil Construction	65,907	65,907	0	0	0	0	0
HINO 1426 MH200W	T022	Civil Maintenance	36,504	36,504	0	0	0	0	0
HINO GH1728 MH637Y	T038	Civil Construction	68,383	68,383	0	0	0	0	0
HINO 921 MH1428A	T03916	City Traffic	0	0	0	0	21,921	52,191	30,270
Carryovers - Parks and Mowers									
Tractor	F603	Parks and Mowers - Replacement	25,461	25,461	0	0	23,554	27,325	3,771
RTV Utility	U10519	Parks and Mowers - Replacement	5,010	5,010	0	0	4,935	13,719	8,784
RTV Utility	U10619	Parks and Mowers - Replacement	5,010	5,010	0	0	4,935	15,041	10,106
Carryovers - Trailers									
SOUTHWEST BxS BOX/TP MH92151	V03420	Civil Construction	0	0	0	0	6,517	0	(6,517)
			0	0	0	0	0	0	0
			10,296,732	10,320,740	0	0	213,214	276,324	79,566
									(16,453)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$10,320,740	\$276,324	3%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

CEO delegation – accepted/rejected tenders during the month
Awarded under Financial Authorisation \$250,000 and above

**NOTE 5
TENDERS/QUOTES AWARDED FOR THE MONTH**

Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T11-2025	Coastal Engineering Consultant	MP Rogers & Associates Pty Ltd	For a period of two years with two option(s) to extend for one year to a total possible term of four years.	\$2,205,000.00
T15-2025	Town Beach Seawall Renewal	WA Limestone Contracting	Upon Supply of Requirements with a Date for Practical Completion of 20 weeks from Award.	\$580,956.70
RFQ15-2025	Application of Turf Fertiliser and Wetting Agent	Gas Assets Pty Ltd T/As Gecko Contracting Turf & Landscape Maintenance	For a period of one and a half years, with two further extension options of up to one year	\$356,623.51
RFQ14-2025	Provision of Mobile Data and Telephone Service	TPG Telecom Ltd	For a period of three (3) years with three option(s) to extend for an additional one (1) year periods to a maximum of six (6) years	\$623,188.80
RFQ17-2025	Supply and lay Asphalt and Spray Seal services	Fulton Hogan Industries Pty Ltd	For a period of two and half years with two options to extend for additional one-year periods to a total possible term of four and half years	\$12,259,686.03

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

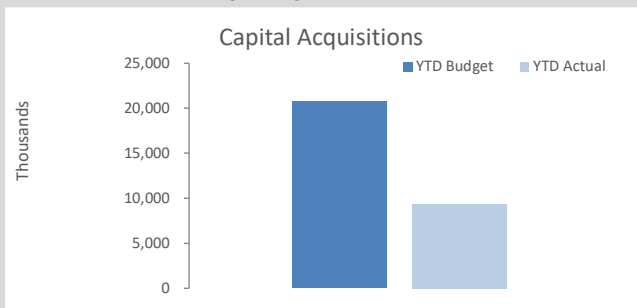
**INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	8,378,595	12,741,123	6,304,786	1,987,905	(4,316,881)
Equipment	200,000	210,612	87,755	6,040	(81,715)
Machinery	2,891,120	4,227,728	1,761,554	243,749	(1,517,805)
Infrastructure - Roads	13,832,059	16,108,589	6,061,683	3,244,807	(2,816,877)
Bridges	444,678	491,517	168,361	44,678	(123,683)
Parks	8,969,470	12,322,323	4,639,669	3,200,064	(1,439,605)
Drainage	586,146	871,176	289,908	184,867	(105,041)
Coastal & Estuary	5,015,819	5,405,322	1,380,612	462,843	(917,768)
Other Infrastructure	150,000	124,652	51,938	-	(51,938)
Capital Expenditure Totals	40,467,886	52,503,042	20,746,267	9,374,953	(11,371,314)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	14,465,162	14,555,654	12,375,272	8,411,380	(3,963,892)
Capital grants and contributions	12,052,916	15,354,775	6,309,209	687,249	(5,621,960)
Borrowings	7,510,655	7,775,629	-	-	-
Other (Disposals & C/Fwd)	989,153	1,366,649	2,061,786	276,324	(1,785,462)
Cash Backed Reserves					
Asset Management Reserve	5,300,000	11,149,982	-	-	-
Sustainability Reserve	57,500	57,500	-	-	-
Sanitation Reserve	92,500	1,109,589	-	-	-
Major Public Artworks	-	125,000	-	-	-
Specified Area Rates - Mandurah Quay Canals	-	49,152	-	-	-
Plant Reserve	-	959,112	-	-	-
Capital Funding Total	40,467,886	52,503,042	20,746,267	9,374,953	(11,371,314)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

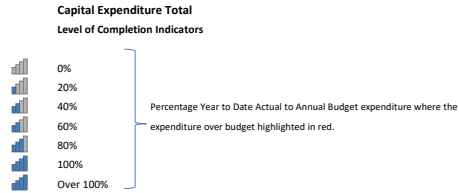
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$52.5 M	\$9.37 M	18%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$15.35 M	\$.69 M	4%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES
NOTE 6
CAPITAL ACQUISITIONS (CONTINUED)



Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Land							
Buildings							
750736	Operations Centre Redevelopment	500,000	700,000	333,249	71,283	628,717	Consultant work underway
750756	MPAC HVAC Renewal (Design)	4,705,157	4,734,564	2,034,077	105,157	4,629,408	Refer to Financial Report, Key Capital Projects table.
750776	Minor City Maintenance Capital Renewals	100,000	100,000	41,667	82,111	17,889	Ongoing Program
750790	New - MARC Sports Court Upgrade	326,373	326,373	27,998	27,998	298,375	Design Only
750789	New - Falcon Men's Shed	692,957	692,957	58,707	48,207	644,750	Consultant work underway
750827	NEW - Peelwood Reserve Oval Storage	202,232	202,232	27,629	2,232	200,000	Design in progress
750788	BLD - Community Shed (Dower St)	245,678	245,678	245,678	111,434	134,244	Design Only
750799	BLD - Meadow Springs Sport Fac Ext Paint	163,244	163,244	18,244	16,444	146,800	Construction to commence Q3
750813	BLD - Southern Estuary Hall Demolition	123,244	123,244	13,244	13,244	110,000	Construction to commence Q4
750805	BLD - MARC Indoor Door & Reception Imp	113,244	113,244	113,244	15,663	97,582	Construction complete. Finances to be finalised.
750800	BLD - MARC Squash Court Glass Walls	103,244	103,244	35,744	13,244	90,000	Construction to commence Q3
750806	BLD - Mandurah Bowl Club Floorcovering	104,984	104,984	104,984	24,984	80,000	Construction complete. Finances to be finalised.
750820	BLD - Renew - Falcon Bay Ablution Roof	83,244	83,244	13,244	15,244	68,000	Construction to commence Q3
750804	BLD - South Mand Football CI Sewer Conv	83,244	83,244	48,244	13,244	70,000	Construction to commence Q3
750784	BLD - CASM workshop upgrade	60,386	60,386	10,386	10,386	50,000	Design Only
750824	BLD - 25-26 - Site Main Switchboard	75,007	75,007	45,840	34,144	40,863	Ongoing Program
750825	NEW - Town Beach SLS Storage	35,437	35,437	5,437	5,437	30,000	Design Only
750819	BLD - South Mand Tennis Club Roof Repl	64,984	64,984	64,984	24,984	40,000	Design Only
750786	BLD - Antenna Mast Removal	50,244	50,244	5,518	13,244	37,000	Construction to commence Q4
750798	BLD - Port Bouvard SLC HVAC	50,020	50,020	31,020	15,020	35,000	Design Only
750809	BLD - Mandurah Family & CC Roof Cover	59,984	59,984	32,984	26,144	33,840	Design Only
750796	BLD - South Dist BF Ops Demolition	48,244	48,244	13,244	13,244	35,000	Construction to commence Q4
750787	Basketball half court noise mitigation	35,354	35,354	10,354	518	34,836	Construction to commence Q3
750785	New - HHRC Basketball Backboard Winches	39,748	39,748	19,331	4,748	35,000	Construction to commence Q3
750823	NEW - Falcon Pavilion New Bin Storage	35,917	35,917	917	917	35,000	Construction to commence Q3
750801	BLD - Sth Mand FC Stormwater	54,984	54,984	39,984	24,984	30,000	Construction to commence Q3
750810	BLD - Coodanup Comm Centre Roof Repairs	54,984	54,984	39,984	25,976	29,008	Construction to commence Q2
750802	BLD - MARC Indoor Pirate Playground	49,984	49,984	49,984	24,984	25,000	Design Only
750816	BLD - Madora Bay South Ablution	38,244	38,244	13,244	14,244	24,000	Construction to commence Q3
750807	BLD - Mandurah Museum Roof Replacement	44,984	44,984	44,984	24,984	20,000	Design Only
750792	BLD - MARC Café/Squash Thoroughfare	33,244	13,244	33,244	13,244	0	Project cancelled.
750695	Waste Management Centre Upgrade Fire Fighting Infrastructure	0	647,872	269,947	530	647,342	Construction to commence Q2
750660	Waste Management Centre Tipping Shed	0	262,741	262,741	214,145	48,596	Complete
750783	WMC - safety improvement projects	0	106,476	88,730	55,996	50,480	Construction 70% complete
750770	MPAC Entry Door Renewal	0	25,000	10,417	0	25,000	Design Only
750769	MPAC Access and Operational Safety Upgrd	0	240,000	100,000	0	240,000	Construction to commence Q2
750771	MPAC Fire Detection and Protec Sys Upgrd	0	317,453	132,272	45,150	272,303	Construction to commence Q3
750741	Avalon Foreshore Ablution Renewal	0	298,370	248,642	221,556	76,814	Complete

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Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
750732	Dawesville Community Centre	0	1,677,262	1,397,718	398,360	1,278,902	Landscape works to commence in Q3.
750763	Asbestos Removal Program	0	30,000	12,500	0	30,000	Construction to commence Q3
750773	Rushton Park Kiosk Lower Level Tiling Repairs	0	62,800	52,334	0	62,800	Construction to commence Q3
750828	BLD - Admin Building FIP Replacement	0	25,851	10,771	0	25,851	Construction to commence Q2
750687	LED Buildings Plan	0	24,945	7,675	12,609	12,336	Ongoing Program
750689	Works & Services Building Refurb	0	151,258	46,541	14,005	137,253	Construction 90% complete
750761	Administration Centre Facade Renewal	0	156,005	48,002	152,907	3,099	Construction complete. Finances to be finalised
750681	MARC Roof Repairs	0	19,525	6,008	0	19,525	Construction complete. Finances to be finalised
750733	Cinema HVAC Replacement	0	57,562	17,711	27,487	30,075	Construction complete. Finances to be finalised
750753	Site Main Switchboard Program	0	50,000	15,385	7,470	42,530	Ongoing Program
Bridges							
880017	BRG Fathom Turn Footbridge Maintenance	283,849	283,849	138,015	33,849	250,000	Design Only
880018	BRG - 2025-26 Level Three Inspections	160,829	160,829	10,829	10,829	150,000	Procurement underway
880012	Lakelands Madora Bay Pedestrian Bridge	0	46,839	19,516	0	46,839	Design 80% complete
Parks							
700619	Dawesville SE Foreshore	866,168	972,217	443,688	466,639	505,578	Construction of stage 3B to commence Q3.
700627	Roy Tuckey Reserve BMX Pump Track Renewal	227,483	227,483	79,070	57,483	170,000	Construction to commence Q3
700629	Eastern Foreshore Boardwalk Renewal	361,978	404,592	233,901	113,895	290,697	Design 10% complete
700575	Coodanup Foreshore Park Upgrade	717,890	1,336,910	596,648	570,635	766,275	Refer to Financial Report, Key Capital Projects table.
700635	Norwich Reserve Upgrade	533,514	533,514	181,014	214,982	318,533	Construction 70% complete
700639	Peel Hockey Association Surface Renewal	877,642	877,642	17,642	7,642	870,000	Construction 70% complete
700516	Yalgorup National Park	914,533	1,124,756	506,293	73,300	1,051,457	Refer to Financial Report, Key Capital Projects table.
700683	New - Regional Multi-use Facility	468,670	468,670	106,576	53,908	414,762	Design Only
700659	PRK 25-26 Boardwalk and Beach Access Rnwl	734,210	734,210	130,799	43,030	691,180	Construction to commence Q3
700662	PRK 25-26 Merlin Res Sport Light Renewal	401,656	401,656	51,656	2,856	398,800	Construction to commence Q3
700658	PRK Mississippi Res Playground Upgrade	459,877	459,877	110,670	59,877	400,000	Construction to commence Q3
700656	PRK 25-26 Playground Renewal	338,682	338,682	173,890	245,345	93,337	Construction 90% complete
700680	PRK 25-26 Fencing Renewal	256,708	256,708	96,721	71,718	184,990	Construction 80% complete
700666	PRK 25-26 Parks Furniture Renewal	164,728	164,728	78,394	104,553	60,175	Complete
700672	PRK 25-26 Park Fixtures New	120,354	120,354	50,354	123,620	(3,265)	Complete. Budget Variation for overspend to be processed at Budget Review.
700654	PRK 25-26 Shade Sails New	116,728	116,728	116,728	55,368	61,360	Complete
700671	PRK 25-26 Hermitage Bore Renewal	90,354	90,354	22,854	354	90,000	Design Complete
700655	PRK 25-26 Softfall Rubber Renewal	65,275	65,275	43,808	51,861	13,414	Complete
700664	PRK 25-26 Signage Renewal	60,354	60,354	25,354	354	60,000	Construction to commence Q3
700684	NEW - Lakelands Youth Park	68,980	68,980	25,329	18,980	50,000	Design Only
930050	Caddadup Recycled Water Supply (MAR)	188,881	188,881	44,833	23,881	165,000	Feasibility study in progress
700653	25-26 Res Elect Meter Replacement	50,354	50,354	21,188	354	50,000	Ongoing Program
700681	PRK 25-26 Bin Enclosures Upgrade	66,728	66,728	37,561	56,213	10,515	Complete
700667	PRK Sports Court Renewal	42,354	42,354	17,854	354	42,000	Construction to commence Q3
700673	PRK 25-26 Signage New	40,354	40,354	17,021	354	40,000	Construction to commence Q3
700677	PRK 25-26 Retaining Wall	21,131	21,131	9,467	1,135	19,996	Construction to commence Q3
700678	NEW - Bortolo Goal Compound	17,232	17,232	8,482	22,788	(5,556)	Goal compound storage complete. Budget Variation to add \$45k in grant funding to be processed at Budget Review which will resolve the overspend.
700657	PRK Bardoc Reserve Upgrade	67,483	67,483	57,483	57,483	10,000	Design Only
700670	NEW - Playground, Kardan Loop, Falcon	15,520	15,520	5,520	5,520	10,000	Design Only
700628	24-25 Boardwalk and Beach Access Renewal	0	511,848	213,270	217,927	293,922	Construction 90% complete
700586	BW Warrungup Spring Reserve Boardwalk	0	119,162	119,162	27,783	91,378	Construction 90% complete
700634	MARC Double Sided Digital Sign Renewal	0	139,112	57,964	85,138	53,975	Construction complete. Finances to be finalised.
700650	Lakes Lawn Cemetary Recovery	0	227,877	94,949	4,262	223,615	Construction 20% complete
700633	MARC Outdoor Shade Structures New	0	93,516	93,516	59,929	33,587	Construction to commence Q3
700652	Pinjarra Rd Tuart Tree Support System	0	66,055	27,523	0	66,055	Construction to commence Q3
700685	PRK - Rushton North Lighting	0	338,022	140,843	0	338,022	Construction to commence Q3
700577	Merlin Street Reserve Activation Plan	0	0	0	(12,532)	12,532	Construction complete. Finances to be finalised
700637	Shade Structures Renewal Program	0	16,911	5,203	10,066	6,844	Ongoing Program
700614	Reserve Meter Renewal Program	0	50,000	15,385	0	50,000	Ongoing Program

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Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
700686 Meadow Springs Cricket Nets	0	50,000	20,833	0	50,000	Construction to commence Q3
700687 Lakelands Dugouts	0	82,000	34,167	0	82,000	Construction to commence Q4
930045 Major Public Artworks	0	125,000	52,083	35,523	89,477	Ongoing Program
Roads						
501192 Falcon Coastal Shared Path	658,902	712,448	186,840	69,997	642,451	Refer to Financial Report, Key Capital Projects table. A Budget Variation to withdraw the project is included in the November 2025 Financial Report.
501264 Lakes Road - Murdoch Drive Blackspot	125,457	125,457	5,590	5,590	119,867	Construction to commence Q4
501265 Lynda Street and Baroy Street Blackspot	382,478	382,478	16,533	16,533	365,945	A Budget Variation to withdraw the project is included in the November 2025 Financial Report.
501267 Wanjeep Street Blackspot	614,883	614,883	26,338	26,338	588,545	Construction to commence Q4
501291 Pinjarra Road	1,844,765	1,844,765	494,765	202,362	1,642,402	A Budget Variation to withdraw the project is included in the November 2025 Financial Report.
501294 Decorative Streetlighting Renewal Project Design	608,181	858,181	220,681	13,181	845,000	Construction 30% complete
501331 RDS - Renew - Clarice St	1,234,062	1,234,062	1,234,062	797,620	436,442	Ongoing project
501304 RDS - Upgrade - Tims Thicket Road	1,233,742	1,233,742	33,742	36,862	1,196,879	Construction 90% complete
501339 RDS - Resurface - Karinga & Surrounds	659,716	659,716	659,716	161,380	498,336	Construction to commence Q3
501308 TMP - BS - Tuckey Street	645,545	645,545	29,906	29,906	615,639	Construction complete. Finances to be finalised
501313 TMP - BS Pinjarra-Anstruther Rd Intersct	599,616	599,616	170,929	66,512	533,103	Design 60% complete
501309 RDS - Renew - Tims Thicket Road	595,767	595,767	24,204	28,603	567,164	Refer to Financial Report, Key Capital Projects table.
501336 RDS - Resurface - St Annes & Surrounds	528,209	528,209	21,509	116,735	411,474	Construction to commence Q3
501334 RDS - Resurface - Kookaburra & Surrounds	497,786	497,786	497,786	246,837	250,949	Construction 20% complete
501329 RDS - Resurface - Canterbury & Surrounds	484,509	484,509	19,764	99,332	385,177	Construction 90% complete
501306 RDS - Resurface - Elmore Way	305,027	305,027	305,027	217,126	87,900	Construction 20% complete
501311 TMP - LATM - Oakmont Avenue	284,171	284,171	12,345	12,345	271,826	Construction complete. Finances to be finalised
501338 RDS - Resurface - Angalore Road	262,049	262,049	262,049	92,136	169,913	Design 60% complete
501333 RDS - Resurface - La Grange & Augusta	241,945	241,945	241,945	167,879	74,066	Construction complete. Finances to be finalised
501332 RDS - Resurface - McLarty Road	229,452	229,452	9,452	13,964	215,488	Construction to commence Q3
501335 RDS - Resurface - Carnoustie Gardens	202,818	202,818	8,338	151,017	51,801	Construction to commence Q3
501341 RDS - Resurface - Hestia Way	179,637	179,637	179,637	148,178	31,459	Construction complete. Finances to be finalised
501326 PTH - Renewal - Old Coast Road Bypass	135,738	135,738	2,570	2,570	133,168	Construction complete. Finances to be finalised
501320 PTH - Renew - Mandurah Road	132,170	132,170	132,170	2,570	129,600	Consultant work underway
501337 RDS - Resurface - Cuvier Place	116,948	116,948	4,948	14,556	102,392	Construction to commence Q3
501330 CPK - City Centre Parking Plan Delivery	107,819	107,819	32,159	2,819	105,000	A Budget Variation to withdraw the project is included in the November 2025 Financial Report.
501318 TMP - LATM - Glencoe Parade	104,855	104,855	4,705	4,705	100,150	Ongoing Project
501321 PTH - Renew - Caddadup Reserve	101,570	101,570	32,570	2,570	99,000	Design 70% complete
501322 RDS - Resurface - Waste Mgmt Centre	107,749	107,749	107,749	140,199	(32,450)	Construction to commence Q3
501328 RDS - Resurface - Blossom Place	93,960	93,960	3,960	12,595	81,365	Construction complete. Finances to be finalised. Budget Variation for overspend to be processed at Budget Review.
501317 TMP - Dandaragan Drive	55,718	55,718	55,718	2,718	53,000	Construction to commence Q3
501344 SLF - 25-26 Street Furniture Renewal	46,650	46,650	20,691	2,150	44,500	Design Only
501343 SLF - 25-26 Street Furniture New	42,150	42,150	18,816	2,150	40,000	Ongoing Program
501319 TMP - Westview Parade, Wannanup	39,470	39,470	1,960	4,433	35,037	Construction to commence Q3
501316 TMP - Cossack Way	36,984	36,984	1,896	1,896	35,088	Design 50% complete
501325 PTH - Realign - Lively Place	37,570	37,570	37,570	2,609	34,961	Construction to commence Q4
501345 SLF - City Centre Lighting Audit	37,150	37,150	22,150	2,150	35,000	Construction to commence Q3
501303 RDS - Renew - The Glen	58,111	58,111	33,111	33,111	25,000	Design Only
501312 TMP - Arramall Trail	21,844	21,844	21,844	1,213	20,631	Design 10% complete
501327 PTH - Renew - Estuary Road	17,570	17,570	2,570	2,570	15,000	Construction to commence Q4
501324 PTH - Renewal - Old Coast Road	16,737	16,737	2,570	2,570	14,167	Construction to commence Q3
501340 RDS - Renew - Finistere Island Retreat	38,111	38,111	33,111	33,111	5,000	Construction to commence Q3
501314 CPK Merlin St Carpark Renewal	9,290	9,290	9,290	4,290	5,000	Design Only
501310 CPK Doddies Beach Carpark Renewal	9,498	9,498	9,498	4,498	5,000	Design Only
501307 RDS - Renew - Grafton Drive	38,111	38,111	33,111	33,111	5,000	Design Only
501305 PTH - Tanjinn Street, Dawesville PAW	7,570	7,570	7,570	2,570	5,000	Construction to commence Q3
501193 23-24 TM Clarice St	0	191,460	79,775	41,740	149,719	Construction to commence Q3
501129 Trails Project	0	406,159	169,233	0	406,159	Construction complete. Finances to be finalised
501194 TM Mandurah Tce/Adonis Rd	0	110,853	46,189	1,352	109,501	A Budget Variation to withdraw the project is included in the November 2025 Financial Report.
501235 RC Peel Street Stage 4	0	770,284	320,952	37,643	732,642	Design 90% complete

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Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
501175	24-25 TM Discretionary Traffic Management	0	148,953	45,832	16,531	132,423	Ongoing Program
501292	New Street Furniture and Minor Works	0	44,190	13,597	7,698	36,492	Ongoing Program
501293	PTH 24-25 Shared Path Renewal Program	0	287,794	88,552	88,268	199,527	Construction 20% complete
501260	Mewburn Centre Carpark Upgrade	0	13,290	4,089	13,408	(118)	Design 10% complete. Budget Variation for overspend to be processed at Budget Review.
Drainage							
600226	DRG - Parkview Street	176,238	176,238	11,238	11,238	165,000	Construction to commence Q4
600207	DRG - Cygni Street	156,238	156,238	16,238	11,958	144,280	Construction 20% complete
600211	DRG - Tara Street	101,238	101,238	11,238	18,207	83,031	Design 90% complete
600220	DRG - Durham Crescent	71,238	71,238	71,238	15,627	55,612	Design 30% complete
600225	DRG - Mississippi Drive	16,238	16,238	11,238	11,238	5,000	Design Only
600209	DRG - Portmarnock Circle	16,238	16,238	11,238	11,238	5,000	Design Only
600213	DRG - Scenic Dr and Philante St Int	16,238	16,238	16,238	11,238	5,000	Design Only
600208	DRG - Mandurah Gardens Est	16,238	16,238	11,238	11,238	5,000	Design Only
600219	DRG - Lyelta Street	16,238	16,238	11,238	11,238	5,000	Design Only
600198	DR Mary Street Drainage Renewal	0	285,031	118,763	71,645	213,386	Design 90% complete
Coastal & Estuary							
911008	Mandurah Quay Seawall Repair	1,768,134	1,889,352	856,142	119,965	1,769,387	Construction to commence Q2
911014	C&M - 25-26 Town Beach Seawall Renewal	1,217,856	1,217,856	117,856	119,937	1,097,919	Construction to commence Q3
911020	C&M - 25-26 Birchley Rd Boat Ramp Upgr	957,013	957,013	52,013	52,163	904,849	Construction to commence Q4
911016	C&M - 25-26 Waterside Foreshore seawall	325,761	325,761	10,761	10,761	315,000	Design Only
911018	C&M - 25-26 Memorial Park Seawall	278,010	278,010	28,010	28,010	250,000	Design Only
911019	C&M - 25-26Darwin Tce Public Jetty Renew	30,237	30,237	10,237	10,237	20,000	Design only
911015	C&M - 25-26 Doddis Beach Protection	191,882	191,882	91,882	41,882	150,000	Design Only
911013	C&M - Mandjar Bay Concept Planning	155,575	155,575	80,575	55,575	100,000	Concept Planning Only
911017	C&M - 25-26 Breakwater Pde Entry Seawall	91,351	91,351	21,351	21,370	69,981	Construction to commence Q3
911021	In-Water Floating Pontoon	0	55,850	23,271	0	55,850	Procurement underway
911007	Donnelly Gardens Seawall Repair	0	212,435	88,515	2,944	209,491	Construction to commence Q3
Equipment							
930043	Christmas Decorations Program	200,000	210,612	87,755	0	210,612	Ongoing Program
820185	All Terrain Wheelchair	0	0	0	6,040	(6,040)	Insurance Claim in Progress budget for revenue and expenses to be updated at BR
820195	Furniture & Equipment	0	0	0	0	0	2024/2025 project. Budget Adjustment included in final carryover request.
Plant & Machinery							
770001	Replacement Light Passenger Vehicles	455,000	455,000	189,583	54,261	400,739	Ongoing Program
770002	Replacement Light Commercial Vehicles	884,000	884,000	368,333	94,350	789,650	Ongoing Program
770006	Trucks and Buses	1,130,500	2,051,918	854,966	0	2,051,918	Ongoing Program
770009	Parks and Mowers	283,000	437,189	182,162	77,619	359,570	Ongoing Program
770010	New - Heavy Vehicles Plant and Equipment	40,000	40,000	16,667	0	40,000	Ongoing Program
770011	Miscellaneous Equipment	17,500	257,500	107,292	17,519	239,981	Ongoing Program
770007	Trailers	81,120	81,120	33,800	0	81,120	Ongoing Program
770012	New - Vehicle and Small Plant Program	0	21,001	8,750	0	21,001	Ongoing Program
Other Infrastructure							
930048	LTFP Program - CSRF	150,000	124,652	51,938	0	124,652	Ongoing Program
700055	Waterfront Project	0	555,443	231,434	101,838	453,604	Construction 90% complete
700665	New - Western Foreshore Leisure Precinct	613,647	613,647	222,536	165,647	448,000	Design Only
Grand Total		40,467,886	52,503,042	20,746,267	9,374,953	43,128,089	

Ordinary Council Meeting Agenda - 16 December 2025

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure	32,250	-	-	1,470	5,055	30,780	7,217	473	423
Community amenities									
Halls Head Recycled Water 2019/20	116,439	-	-	8,349	19,256	108,090	94,533	1,511	6,455
Ablutions 2021/22	178,490	-	-	13,769	31,209	164,721	141,396	284	3,248
Waste Water Reuse [349]	34,182	-	-	10,018	22,692	24,164	11,694	430	2,864
Halls Head Ablution Block [350]	22,843	-	-	6,676	15,121	16,167	7,855	287	1,912
Recreation and culture									
Falcon Seawall	449,687	-	-	50,224	113,909	399,464	319,182	955	15,713
Mandjar Square Stage 3 and 4	251,679	-	-	22,028	49,977	229,651	192,753	3,253	16,306
Novara Foreshore Stage 3	101,343	-	-	8,897	20,613	92,446	76,982	1,310	5,517
Falcon Skate Park Upgrade	65,726	-	-	4,945	11,042	60,781	54,222	852	4,358
Falcon Bay Foreshore Stage 3 of 4	163,970	-	-	12,679	28,505	151,292	130,912	2,125	10,702
Mandjar Square Final Stage	164,078	-	-	12,691	29,040	151,387	130,962	2,126	9,610
Westbury Way North side POS Stage 3	117,537	-	-	8,316	18,670	109,221	95,728	1,526	7,618
Smart Street Mall Upgrade 2019/20	248,071	-	-	20,682	46,006	227,389	202,043	3,210	16,700
Smart Street Mall 2020/21	710,247	-	-	57,842	110,305	652,406	598,366	1,374	22,998
Enclosed Dog Park	14,508	-	-	810	1,817	13,699	15,516	191	918
Falcon Bay Upgrade - Stage 4 of 5	176,793	-	-	13,258	32,768	163,535	137,459	1,101	5,625
Novara Foreshore Stage 4	69,844	-	-	4,069	9,421	65,775	58,217	921	4,196
Bortolo Reserve - Shared Use Parking and Fire Track Facility	190,419	-	-	15,402	34,251	175,018	149,366	665	6,856
South Harbour Paving Upgrade Stage 2	35,612	-	-	2,014	4,520	33,599	30,024	470	2,255
Eastern/ Western Foreshore 2020/21	671,687	-	-	58,320	129,194	613,367	537,058	1,467	4,915
Falcon Skate Park Upgrade 2020/21	53,033	-	-	3,074	6,810	49,959	44,659	700	3,363
Eastern/ Western Foreshore 2021/22	1,057,173	-	-	80,737	201,616	976,436	818,949	3,156	7,488
Parks and Reserves Upgrades 2021/22	344,126	-	-	26,313	64,453	317,813	268,007	930	3,213
Mandurah Library Re Roofing Project	83,629	-	-	4,566	13,175	79,063	68,186	1,237	2,790
Enclosed Dog Park 2021/22	129,152	-	-	9,440	22,540	119,712	102,566	524	2,178
Falcon Bay Upgrade - Stage 4 of 5 2021/22	51,152	-	-	2,916	9,435	48,236	40,224	756	516
Novara Foreshore Stage 4 2021/22	162,736	-	-	12,464	29,261	150,272	128,340	328	2,164
Smart Street Mall 2021/22	437,105	-	-	33,898	82,018	403,206	340,378	919	4,148
Falcon Reserve Activation Plan Stage 3	297,787	-	-	21,130	51,993	276,657	246,073	873	2,620
2022/23 Parks and Reserves Upgrades	290,167	-	-	20,751	51,179	269,416	239,018	762	2,058
Kangaroo Paw Park	229,309	-	-	16,409	40,177	212,900	189,149	568	2,024
Seascapes Boardwalk	149,003	-	-	10,896	25,991	138,107	123,131	229	1,315
Bruce Cresswell Reserve	146,040	-	-	10,291	25,655	135,749	120,465	465	1,100
Falcon Bay Stage 5 of 5	108,679	-	-	7,859	18,262	100,820	90,527	197	1,545
Mandurah Community Museum Roof and Gutters	96,899	-	-	7,056	17,068	89,843	79,655	163	686
2022/23 South Harbour Upgrades	76,835	-	-	5,512	12,221	71,323	64,911	149	1,494
Pleasant Grove Foreshore	44,383	-	-	2,248	7,386	42,134	37,036	651	682
Smart Street Mall Upgrade	44,138	-	-	2,239	7,367	41,899	36,808	647	665
Parks & Reserves Program	3,177,416	-	-	124,333	272,557	3,053,083	2,909,917	39,258	191,749
Parks & Reserves Upgrade 24-25	1,180,902	-	-	38,369	99,244	1,142,533	1,081,604	14,623	59,339
Parks & Reserves Upgrade 25-26			2,000,000		0		2,000,000		0
Halls Head Bowling Club upgrade [331]	129,500	-	-	16,991	43,842	112,509	82,304	1,702	3,447
MARC Redevelopment Stage 1 [340]	91,169	-	-	38,195	86,974	52,974	-	1,108	2,744
MARC Redevelopment Stage 2 [341]	162,227	-	-	96,864	163,038	65,363	-	630	4,607
Eastern Foreshore Wall [344]	126,209	-	-	61,040	127,115	65,169	-	1,505	4,188
MARC Stage 2 [345]	198,052	-	-	89,426	198,437	108,626	-	1,143	3,597
Falcon Bay Seawall [351]	54,668	-	-	16,802	40,795	37,866	14,162	685	1,880
MARC Solar Plan [353]	75,077	-	-	9,515	23,560	65,562	48,788	988	3,566
Novara Foreshore Development [355]	140,551	-	-	21,625	52,139	118,927	82,287	608	2,553
Falcon Bay Foreshore Upgrades [356]	144,895	-	-	19,603	53,201	125,292	85,262	1,903	1,173
Mandjar Square Development [358]	175,056	-	-	26,594	64,221	148,462	105,329	552	1,872
Lakelands DOS [360]	792,519	-	-	138,119	329,814	654,399	463,103	1,613	8,743
Transport									

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

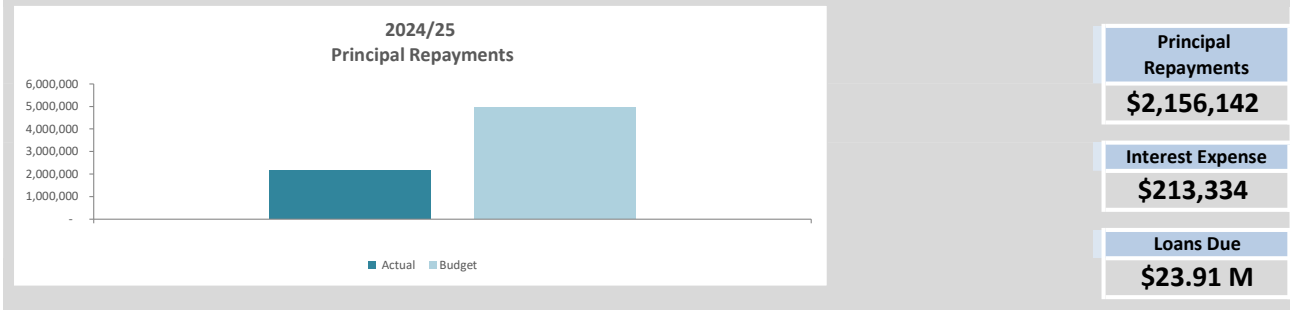
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
New Road Construction 2018/19	744,243	-	-	82,822	177,241	661,421	550,176	1,726	24,473
New Boardwalks 18/19	252,515	-	-	25,203	51,359	227,312	192,273	1,446	14,117
Pinjarra Road Carpark	101,343	-	-	8,897	20,613	92,446	76,982	1,310	5,517
Coodanup Drive - Road Rehabilitation	51,166	-	-	4,433	10,017	46,733	39,023	661	3,336
South Harbour Upgrade 2019/20	134,200	-	-	9,604	22,075	124,595	108,978	1,742	7,604
New Road Construction 2019/20	404,120	-	-	44,233	99,842	359,887	301,056	975	14,874
New Roads 2020/21	366,177	-	-	30,184	62,140	335,993	297,550	1,136	12,573
Carryover Roads 2020/21	354,133	-	-	26,699	65,568	327,434	275,822	1,079	3,178
Roads 2021/22	179,941	-	-	13,782	31,611	166,159	141,800	305	2,719
Carparks 2021/22	118,730	-	-	8,869	20,752	109,861	94,159	370	2,152
Cambria Island Abutment Wall	42,183	-	-	2,415	7,706	39,768	33,354	624	508
RC Pinjarra Road Stage 3	371,737	-	-	26,131	66,212	345,606	305,562	1,259	22,577
RC Pinjarra Road Stage 4	371,752	-	-	26,130	66,211	345,622	305,578	1,259	22,578
Cambria Island Abutment Walls Repair	199,791	-	-	13,766	34,813	186,024	165,151	834	1,837
SP Halls Head PSP	149,003	-	-	10,896	25,991	138,107	123,131	229	1,315
RC Peel Street	84,018	-	-	6,060	12,950	77,958	71,380	115	2,008
Torcello Mews Canal PAW Renewal	75,295	-	-	5,431	12,061	69,864	63,528	126	1,384
Halls Head Pde Beach Central CP Stage 2	73,473	-	-	5,316	11,819	68,157	61,880	100	1,247
Halls Head Parade Car Park Stage 2a	39,191	-	-	1,866	6,555	37,325	32,395	575	281
Senior Citizens Carpark	10,258	-	-	430	935	9,828	9,331	151	728
Roads & Drainage Program	2,184,422	-	-	85,477	187,379	2,098,945	2,000,517	26,989	131,824
Roads & Drainage Program 24-25	2,200,048	-	-	71,424	184,898	2,128,624	2,015,102	29,551	110,553
Roads & Drainage Program 25-26	-	-	2,500,000	-	0	-	2,500,000	-	0
New Road Construction [342]	104,503	-	-	47,934	102,550	56,569	-	1,256	2,788
WMC Tims Thicket [343]	21,316	-	-	7,680	17,503	13,637	2,158	263	1,796
Road Construction [346]	84,706	-	-	26,506	65,514	58,200	19,064	1,060	1,672
MARC Carpark [347]	65,448	-	-	20,101	48,269	45,348	17,544	820	2,795
MPAC Forecourt [348]	28,517	-	-	8,347	18,906	20,170	9,781	359	2,388
Mandurah Marina [352]	75,063	-	-	9,530	23,597	65,533	48,706	988	3,564
MARC Carpark [354]	109,431	-	-	14,339	37,865	95,092	68,092	1,439	2,019
Mandurah Foreshore Boardwalk Renewal [357]	160,058	-	-	24,654	58,832	135,404	95,096	354	1,883
New Road Construction [359]	423,719	-	-	69,265	166,656	354,454	257,332	1,179	4,215
Smoke Bush Retreat Footpath [361]	38,379	-	-	4,711	10,681	33,668	26,599	506	2,627
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	106,292	-	-	8,248	19,399	98,044	83,511	186	1,294
Other property and services									
Civic Building - Tuckey Room Extension	252,716	-	-	22,131	51,184	230,585	192,182	3,266	14,182
Building Renewal & Upgrades Program	1,301,276	-	-	50,920	111,628	1,250,356	1,191,715	16,078	78,528
Mandurah Quay Seawall Repair	0	-	1,650,000	-	-	0	1,650,000	0	0
Building Renewal & Upgrades Program 24-25	720,736	-	0	23,974	60,512	696,761	659,488	8,917	36,180
25-26 Building Renewal & Upgrades	-	-	1,000,000	-	-	-	1,000,000	-	-
Total	26,064,892	0	7,150,000	2,156,142	4,946,758	23,908,751	27,988,323	213,334	981,370
Current borrowings	4,946,758	-	7,150,000	2,156,142	4,946,758	3,354,190	4,946,758	213,334	981,370
Non-current borrowings	21,118,134	-	-	-	-	20,554,561	23,041,565	-	-
	26,064,892	-	-	-	-	23,908,751	27,988,323	-	-

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,617,101	252,918	0	8,954,091	0	0	0	10,824,110	1,617,101
Parking	529,269	13,801	0	0	0	0	0	543,070	529,269
Asset Management	26,970,114	555,920	0	0	0	(11,149,982)	0	16,376,052	26,970,114
Cultural Centre	493	0	0	0	0	0	0	493	493
Sustainability	296,619	7,734	0	0	0	(57,500)	0	246,853	296,619
Waste Facilities Reserve Fund	10,715,277	198,278	0	0	0	(3,932,463)	0	6,981,092	10,715,277
Interest Free Loans	191,704	0	0	0	0	0	0	191,704	191,704
CLAG	1,415	37	0	20,000	0	0	0	21,452	1,415
Mandurah Ocean Marina	195,681	5,102	0	0	0	0	0	200,783	195,681
Waterways	625,392	15,688	0	0	0	(494,238)	0	146,842	625,392
Port Mandurah Canals Stage 2 Maintenance	102,363	2,669	0	0	0	0	0	105,032	102,363
Mariners Cove Canals	93,266	2,432	0	0	0	0	0	95,698	93,266
Port Bouvard Canal Maintenance Contributions	293,559	7,654	0	0	0	0	0	301,213	293,559
Unspent Grants & Contributions	4,242,098	0	0	0	0	(1,665,474)	0	2,576,623	4,242,098
Long Service Leave	3,396,631	92,787	0	0	0	(701,115)	0	2,788,302	3,396,631
Bushland and Environmental Protection	1,866,955	43,217	0	0	0	0	0	1,910,172	1,866,955
Coastal Storm Contingency	284,175	7,410	0	0	0	0	0	291,585	284,175
Digital Futures	62,516	1,630	0	0	0	0	0	64,146	62,516
Decked Carparking	1,108,828	28,912	0	0	0	0	0	1,137,740	1,108,828
Specified Area Rates - Waterside Canals	115,404	5,535	0	0	0	(2,942)	0	117,997	115,404
Specified Area Rates - Port Mandurah Canals	200,290	6,270	0	64,900	0	(142,556)	0	128,904	200,290
Specified Area Rates - Mandurah Quay Canals	313,859	16,614	0	27,019	0	(49,152)	0	308,340	313,859
Specified Area Rates - Mandurah Ocean Marina	1,144,422	35,484	0	149,815	0	0	0	1,329,721	1,144,422
Specified Area Rate - Port Bouvard Canals	173,219	9,836	0	0	0	0	0	183,055	173,219
Specified Area Rate - Mariners Cove	5,927	487	0	260	0	0	0	6,674	5,927
Specified Area Rate - Eastport	67,024	2,824	0	962	0	0	0	70,810	67,024
Sportclubs Maintenance Levy	449,570	10,183	0	0	0	0	0	459,753	449,570
City Centre Land Acquisition Reserve	2,131,064	55,567	0	0	0	0	0	2,186,631	2,131,064
Lakelands Community Infrastructure Reserve	1,211,619	31,593	0	0	0	0	0	1,243,212	1,211,619
Plant Reserve	1,911,487	48,694	0	0	0	(959,112)	0	1,001,069	1,911,487
Workers Compensation Reserve	329,536	8,593	0	0	0	0	0	338,129	329,536
Restricted Cash Reserve	4,104,069	47,864	0	0	0	(2,351,907)	0	1,800,027	4,104,069
Community Safety	492,213	12,834	0	0	0	(54,848)	0	450,199	492,213
Public Art Reserve	434,996	11,537	0	0	0	(125,000)	0	321,533	434,996
Large-Scale Arts and Culture Attraction Reserve	0	0	0	0	0	0	0	0	0
	65,678,155	1,540,105	0	9,217,047	0	(21,686,290)	0	54,749,017	65,678,155

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 9

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
2025-26 Financial Assistance Grant - Local Roads	0	0	0	0	2,399,744	0	2,399,744	1,112,611
2025-26 Financial Assistance Grant - General Roads	0	0	0	0	1,638,400	0	1,638,400	0
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	35,000	0	35,000	23,258
Bushfire Mitigation: DFES	0	0	0	0	20,660	0	20,660	0
SES LGGS: 2025/26 DFES	0	0	0	0	51,000	0	51,000	42,425
Bushfire Risk Mitigation Coordinator Grant: City of Cockburn	7,075	20,737	0	27,812	0	0	0	0
Bushfire Risk Mitigation Coordinator Grant: DFES	14,151	77,223	0	91,374	82,948	0	82,948	0
CoM Housing Needs Analysis - DPIRD	50,000	0	0	50,000	0	50,000	50,000	0
Stronger Suburbs Cocooning Project	34,303	56,567	0	90,870	115,850	34,303	150,153	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
Paint the Town REaD: Department of Communities	33,673	0	0	33,673	30,526	33,673	64,199	0
Suicide Prevention Grant: WA Mental Health Commission	0	17,500	0	17,500	0	17,500	17,500	0
International Day of People with Disability Grant	0	1,000	0	1,000	0	1,000	1,000	0
Community amenities								
Bus Shelter Maintenance Assistance Scheme: PTA	0	0	0	0	18,623	0	18,623	0
Direct Grant	0	0	0	0	503,803	0	503,803	479,187
Recreation and culture								
Crabfest: Tourism WA 2026	0	0	0	0	140,000	0	140,000	0
Every Club Funding 2026: DLGSC	0	0	0	0	20,480	0	20,480	0
Every Club Funding 2025: DLGSC	37,908	0	0	37,908	0	37,908	37,908	0
Gnoonie Youth Football Cup: Healthway	0	0	0	0	3,072	0	3,072	700
Southern Beaches CHRMAP: DPLH	98,000	28,000	0	126,000	0	140,000	140,000	0
Mandurah Estuarine CHRMAP - DPLH	0	100,000	0	100,000	0	0	0	0
Community Action Plan: Alcohol and Drug Foundation	13,639	0	(13,639)	0	16,925	19,764	36,689	13,639
CASM Signage	18,730	0	(18,730)	0	0	18,730	18,730	18,730
Australia Day 2026 Community Events Grant Program	0	12,000	0	12,000	15,000	0	15,000	0
CASM Art in Residency - DLGSCI	42,000	0	0	42,000	0	42,000	42,000	0
Better Beginnings Community Garden Storytime – Let’s Grow Together!	30,000	0	0	30,000	0	30,000	30,000	0
Community Gardens Grant Program	10,000	0	0	10,000	0	10,000	10,000	0
Other property and services								
Urban Greening Round Two Funding	40,000	0	(40,000)	0	0	40,000	40,000	40,000
Canopus Restoration Project - State Election Commitment	0	0	0	0	0	50,000	50,000	0
TOTALS	429,479	313,027	(72,369)	670,137	5,102,031	524,878	5,626,908	1,730,550

* The Note 9 above relates to Operating Grants, Subsidies and Contributions with contract liability

Ordinary Council Meeting Agenda - 16 December 2025

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

NOTE 10
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue				
	Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)	
	1-Jul			30-Jun	\$	\$	\$	\$	
Non-Operating Grants and Subsidies									
Community amenities									
750741	Avalon Foreshore Ablution Renewal	-	-	-	0	-	248,370	248,370	0
911014	C&M - 25-26 Town Beach Seawall Renewal	-	-	-	0	1,100,000	-	1,100,000	0
911015	C&M - 25-26 Doddys Beach Protection	-	-	-	0	75,000	-	75,000	0
Recreation and culture									
750790	New - MARC Sports Court Upgrade	-	-	-	0	298,375	-	298,375	0
750789	New - Falcon Men's Shed	-	-	-	0	446,750	-	446,750	0
750827	NEW - Peelwood Reserve Oval Storage	-	-	-	0	200,000	-	200,000	0
750800	BLD - MARC Squash Court Glass Walls	-	-	-	0	30,000	-	30,000	0
750732	Dawesville Community Centre	-	1,737,167	(398,360)	1,338,807	-	1,677,262	1,677,262	398,360
700683	New - Regional Multi-use Facility	-	-	-	0	414,762	-	414,762	0
700639	Peel Hockey Association Surface Renewal	-	-	-	0	340,000	-	340,000	0
700662	PRK 25-26 Merlin Res Sport Light Renewal	-	-	-	0	400,000	-	400,000	0
700685	PRK - Rushton North Lighting - State Government	-	-	-	0	-	100,000	100,000	0
700685	PRK - Rushton North Lighting - Club Night Lights Program	-	-	-	0	-	112,674	112,674	0
700686	Meadow Springs Cricket Nets	-	-	-	0	-	50,000	50,000	0
700687	Lakelands Dugouts	-	-	-	0	-	82,000	82,000	0
Transport									
880017	BRG Fathom Turn Footbridge Maintenance	-	-	-	0	167,000	-	167,000	0
501291	Pinjarra Road	-	480,000	(156,854)	323,146	1,200,000	-	1,200,000	156,854
501331	RDS - Renew - Clarice St	-	-	-	0	1,000,000	-	1,000,000	0
501304	RDS - Upgrade - Tims Thicket Road	-	320,000	(3,121)	316,879	800,000	-	800,000	3,121
501192	Falcon Coastal Shared Path	-	-	-	0	298,500	23,546	322,046	0
501339	RDS - Resurface - Karinga & Surrounds	-	-	-	0	200,000	-	200,000	0
501308	TMP - BS - Tuckey Street	-	164,170	-	164,170	410,426	-	410,426	0
501267	Wanjeep Street Blackspot	-	-	-	0	409,667	-	409,667	0
501313	TMP - BS Pinjarra-Anstruther Rd Intersect	-	228,633	(38,479)	190,154	381,055	-	381,055	38,479
501309	RDS - Renew - Tims Thicket Road	-	160,000	(4,399)	155,601	400,000	-	400,000	4,399
501336	RDS - Resurface - St Annes & Surrounds	-	-	-	0	400,000	-	400,000	0
501334	RDS - Resurface - Kookaburra & Surrounds	-	-	-	0	279,615	-	279,615	0
501329	RDS - Resurface - Canterbury & Surrounds	-	-	-	0	400,000	-	400,000	0
501265	Lynda Street and Baroy Street Blackspot	100,924	-	-	100,924	256,367	-	256,367	0
501306	RDS - Resurface - Elmore Way	-	-	-	0	200,000	-	200,000	0
501311	TMP - LATM - Oakmont Avenue	-	30,706	-	30,706	181,217	-	181,217	0
501264	Lakes Road - Murdoch Drive Blackspot	-	-	-	0	98,666	-	98,666	0
501330	CPK - City Centre Parking Plan Delivery	-	-	-	0	50,000	-	50,000	0
501318	TMP - LATM - Glencoe Parade	-	26,706	-	26,706	66,766	-	66,766	0
501343	SLF - 25-26 Street Furniture New	-	-	-	0	20,000	-	20,000	0
501193	23-24 TM Clarice St	68,659	-	(41,740)	26,918	-	103,745	103,745	41,740
501129	Trails Project	195,452	-	-	195,452	-	231,294	231,294	0
501194	TM Mandurah Tce/Adonis Rd	21,535	-	(1,352)	20,183	-	78,936	78,936	1,352
700516	Yalgorup National Park	1,046,527	-	(8,767)	1,037,760	850,000	210,224	1,060,224	8,767
911020	C&M - 25-26 Birchley Rd Boat Ramp Upgr	-	-	-	0	678,750	-	678,750	0
501213	23-24 RS Charon Rd	1,906	-	-	1,906	-	-	-	0
501196	23-24 TM Wanjeep St	2,265	-	-	2,265	-	-	-	0
501235	RC Peel Street Stage 4	-	-	-	0	-	184,723	184,723	20,573
		1,437,267	3,147,382	(653,070)	3,931,578	12,052,916	3,102,773	15,155,689	673,643
Non-Operating Contributions									
Recreation and culture									
Transport									
700650	Lakes Lawn Cemetery Recovery	-	-	-	0	-	173,235	173,235	0
Other property and services									
750828	BLD - Admin Building FIP Replacement	-	-	-	0	-	25,851	25,851	0
770007	Trailers	-	-	-	0	-	-	-	8,566
820185	All Terrain Wheelchair	0	0	0	0	-	-	-	5,040
		0	0	0	0	0	199,086	199,086	13,606
Total Non-operating grants, subsidies and contributions									
		1,437,267	3,147,382	(653,070)	3,931,578	12,052,916	3,301,859	15,354,775	687,249

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**NOTE 11
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL**

The following are for consideration for Council to approve as budget variations

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
							(704,792)
700662-6600-1001-61129	PRK 25-26 Merlin Reserve Renewal		Capital Expenses		200,000		(504,792)
700662-6600-1263-41403	PRK 25-26 Merlin Reserve Renewal - State Election Commitment Grant		Capital Revenue			(200,000)	(704,792)
501264-6250-1001-XXXXX	Lakes Road - Murdoch Drive		Capital Expenses		125,457		(579,335)
XXXXXX-XXXX-XXXX-60206	Lakes Road - Murdoch Drive design and management OH		Capital Expenses			(5,590)	(584,925)
501264-6250-1263-41403	Lakes Road - Murdoch Drive Blackspot Grant		Capital Revenue			(98,666)	(683,591)
	Asset Management Reserve		Other: Transfer Into Reserve			(21,201)	(704,792)
501194-6250-1001-61001	23-24 TM Mandurah Tce/Adonis Rd		Capital Expenses		110,853		(593,939)
	Asset Management Reserve		Other: Transfer Out of Reserve			(31,917)	(625,856)
501194-6250-1263-41403	23-24 TM Mandurah Tce/Adonis Rd Grant		Capital Revenue			(78,936)	(704,792)
501267-6250-1001-61001	Wanjeep Street Blackspot		Capital Expenses		614,883		(89,909)
XXXXXX-XXXX-XXXX-60206	Wanjeep Street Blackspot design & management OH		Capital Expenses			(26,338)	(116,247)
	Asset Management Reserve		Other: Transfer Out of Reserve			(178,878)	(295,125)
501267-6250-1263-41403	Wanjeep Street Blackspot Grant		Capital Revenue			(409,667)	(704,792)
501235-6250-1001-61129	RC Peel Street Stage 4		Capital Expenses		700,284		(4,508)
501235-6250-1263-41403	RC Peel Street Stage 4 Regional Road Group Grant		Capital Revenue			(164,150)	(168,658)
	Asset Management Reserve		Other: Transfer Into Reserve			(536,134)	(704,792)
501291-6250-1001-6XXXX	Pinjarra Rd		Capital Expenses			(708,989)	(1,413,781)
501291-6250-1263-41403	Pinjarra Rd - Regional Road Group Grant		Capital Revenue		472,659		(941,122)
	Asset Management Reserve		Other: Transfer Out of Reserve		236,330		(704,792)
New-6250-1001-61129	Preservation - Coolibah Ave		Capital Expenses			(532,000)	(1,236,792)
New-6250-1263-41403	Coolibah Ave - Regional Road Group Grant		Capital Revenue		354,667		(882,125)
	Asset Management Reserve		Other: Transfer Out of Reserve		177,333		(704,792)
501337-6250-1001-6XXXX	RDS - Resurface - Cuvier Place		Capital Expenses		107,340		(597,451)
New-6250-1001-6XXXX	RDS - Resurface - Cyprus Gardens		Capital Expenses			(107,340)	(704,792)
750789-6100-1001-61129	Falcon Men's Shed		Capital Expenses		641,750		(63,042)
750789-6100-1263-41403	Falcon Men's Shed Grant		Capital Revenue			(446,750)	(509,792)
	Asset Management Reserve		Other: Transfer Into Reserve			(195,000)	(704,792)
911020-6400-1001-61129	Birchley Rd Boat Ramp Upgrade		Capital Expenses		875,000		170,208
911020-6400-1263-41403	Birchley Rd Boat Ramp Upgrade - Grant		Capital Revenue			(678,750)	(508,542)
	Asset Management Reserve		Other: Transfer Out of Reserve			(196,250)	(704,792)
501192-6250-1001-61129	New - Falcon Coastal Shared Path		Capital Expenses		300,000		(404,792)
	Asset Management Reserve		Other: Transfer Out of Reserve			(94,392)	(499,184)
	Asset Management Reserve		Other: Transfer Into Reserve			(205,608)	(704,792)
750736-6100-1001-61129	Operations Centre Redevelopment		Capital Expenses		428,717		(276,075)
	Asset Management Reserve		Other: Transfer Out of Reserve			(200,000)	(476,075)
	Asset Management Reserve		Other: Transfer Into Reserve			(228,717)	(704,792)
880017-6150-1001-61129	BRG Fathom Turn Footbridge Maintenance		Capital Expenses		250,000		(454,792)
880017-6150-1263-41403	BRG Fathom Turn Footbridge Maintenance		Capital Revenue			(167,000)	(621,792)
	Asset Management Reserve		Other: Transfer Into Reserve			(83,000)	(704,792)

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911018-6400-1001-61129	C&M - 25-26 Memorial Park Seawall Asset Management Reserve	Capital Expenses	220,000		(484,792)
		Other: Transfer Out of Reserve		(220,000)	(704,792)
911016-6400-1001-61129	C&M - 25-26 Waterside Foreshore seawall Asset Management Reserve	Capital Expenses	285,000		(419,792)
		Other: Transfer Out of Reserve		(285,000)	(704,792)
501294-6250-1001-61129	Decorative Street Lighting Renewal Asset Management Reserve	Capital Expenses	380,000		(324,792)
		Other: Transfer Out of Reserve		(380,000)	(704,792)
700516-6600-1001-61129	Yalgorup National Park	Capital Expenses	810,223		105,431
700516-6600-1263-41403	Yalgorup National Park - DPIRD Grant Unspent Grant Reserve	Capital Revenue		(810,223)	(704,792)
		Other: Transfer Out of Reserve		(810,223)	(1,515,015)
	Capital Revenue Adjustment - Contract Liability	Non Cash Item	810,223		(704,792)
New-6100-1001-61129	Falcon Library Compressor Unit Replacement Asset Management Reserve	Capital Expenses		(250,000)	(954,792)
		Other: Transfer Out of Reserve	250,000		(704,792)
New-6100-1001-61129	Canopus Display Shed	Capital Expenses		(50,000)	(754,792)
163046-4000-1263-61001	Place & Community Projects- Operating Expenditure	Operating Expenses	50,000		(704,792)
New-6100-1001-61129	Canopus Display Shed	Capital Revenue	50,000		(654,792)
163046-4000-1263-41400	Canopus Display Shed operating	Operating Revenue		(50,000)	(704,792)
New	CCTV - Storage Server Upgrade	Capital Expenses		(70,000)	(774,792)
100004-3310-1650-60053	Organisational Training and Development	Operating Expenses	70,000		(704,792)
			810,223	7,710,496	(8,520,718)
					(704,792)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

**NOTE 12
BUDGET AMENDMENTS APPROVED**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	2024/25 Capital Carryover - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(4,989,906)	(504,792)
	2024/25 Capital Carryover - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		144,577		(5,350,121)
	2024/25 Capital Carryover - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		3,034,995		(2,315,126)
	2024/25 Capital Carryover - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		35,481		(2,279,645)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Capital Revenue		1,774,853		(504,792)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Other: Transfer Out of Reserve		225,117		(279,675)
	2024/25 Capital Carryover - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(225,117)			(504,792)
	Operating Carryovers - Reduction in Contracts and Materials	June OCM G. 11/06/25	Operating Expenses			(1,882,385)	(2,387,177)
	Operating Carryovers - Unspent Grant Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		156,680		(2,230,497)
	Operating Carryovers - Restricted Cash Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		1,725,705		(504,792)
	Operating Carryovers - Increase in Operating Revenue	June OCM G. 11/06/25	Operating Revenue		152,135		(352,657)
	Operating Carryovers - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(152,135)			(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(3,692,843)	(4,197,635)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		65,848		(4,131,787)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		318,007		(3,813,780)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Grants and contributions adjustment	June OCM G. 11/06/25	Capital Revenue		486,647		(3,327,133)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		2,822,341		(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Unspent Grants Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		140,719		(364,073)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(140,719)			(504,792)
700685-6600-1001-61129	Rushton North Lighting	June OCM G. 11/06/25	Capital Expenses			(338,022)	(842,814)
700685-6600-1263-41403	Rushton North Lighting - State Election Promise Grant	June OCM G. 11/06/25	Capital Revenue		100,000		(742,814)
700685-6600-1263-41403	Rushton North Lighting - Club Night Lights Program Grant	June OCM G. 11/06/25	Capital Revenue		112,674		(630,140)
930044-6600-1001-61129	CSRFF Small Grant Program	June OCM G. 11/06/25	Capital Expenses		100,000		(530,140)
930048-6500-1001-61129	LTFP Program - CSRFF	June OCM G. 11/06/25	Capital Expenses		25,348		(504,792)
100010-4390-1267-61001	Administration - Health Promotion - Grant Expenditure	Aug OCM G. 17/08/25	Operating Expenses			(17,500)	(522,292)
100010-4390-1263-41400	Suicide Prevention Grant - WA Mental Health Commission	Aug OCM G. 17/08/25	Operating Revenue		17,500		(504,792)
100170-4200-1263-61129	CASM Artist in Residency and Mentorship Program	Aug OCM G. 17/08/25	Operating Expenses			(42,000)	(546,792)
100170-4200-1263-41400	CASM Artist in Residency and Mentorship Program Grant - LGSCI	Aug OCM G. 17/08/25	Operating Revenue		42,000		(504,792)
100010-4120-1169-61001	Administration - Strategic Planning - Corporate Projects	Aug OCM G. 17/08/25	Operating Expenses			(50,000)	(554,792)
100010-4120-1263-41400	Administration - Strategic Planning - Operating Grants - PDC	Aug OCM G. 17/08/25	Operating Revenue		50,000		(504,792)
100010-1110-1001-61129	Administration - Economic Development - CoM Project Management Projects	Aug OCM G. 17/08/25	Operating Expenses			(200,000)	(704,792)
750695-6100-1001-61129	Waste Management Centre Upgrade Fire Fighting Infrastructure	Aug OCM G. 17/08/25	Capital Expenses			(150,000)	(854,792)
	Waste Facilities Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		150,000		(704,792)
750828-6100-1001-61129	BLD - Admin Building FIP Replacement	Aug OCM G. 17/08/25	Capital Expenses			(25,851)	(730,643)
750828-6100-1305-41452	Insurance Claim Proceeds - Contributions - Non-Operating	Aug OCM G. 17/08/25	Capital Revenue		25,851		(704,792)
930045-6600-1001-61129	Major Public Artworks	Aug OCM G. 17/08/25	Capital Expenses			(125,000)	(829,792)
	Public Art Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		125,000		(704,792)
124012-5850-2150-61129	Mandurah Estuary Bridge Duplication - Fishing Platform project	Aug OCM G. 17/08/25	Operating Expenses			(160,000)	(864,792)
	Restricted Cash Reserve	Aug OCM G. 17/08/25	Other: Transfer Out of Reserve		160,000		(704,792)
100010-5410-1738-41130	Administration - Design and Development - Works in City Managed Reserves Permit - Fees and Charges	Aug OCM G. 19/08/25	Operating Revenue		300,000		(404,792)
100004-5410-1001-60001	Payroll Services - Design and Development - Salaries and Wages	Aug OCM G. 19/08/25	Operating Expenses			(300,000)	(704,792)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

**NOTE 12
BUDGET AMENDMENTS APPROVED**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	2024-25 Operating Carryover Adjustment - Increase in Materials/Contracts	Sept OCM G. 3/10/25	Operating Expenses			(385,484)	(1,090,276)
	2024-25 Operating Carryovers - Restricted Cash Reserve	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		316,303		(773,973)
	2024-25 Operating Carryovers - Unspent Grant Reserve	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		21,056		(752,917)
	2024-25 Operating Carryover Adjustment - Increase in Grants/Contributions	Sept OCM G. 3/10/25	Operating Revenue		212,243		(540,674)
	2024-25 Operating Carryover Adjustment - Non Cash Grant Movements	Sept OCM G. 3/10/25	Non Cash Item	(164,118)			(704,792)
	Capital Carryover - Capital adjustment	Sept OCM G. 3/10/25	Capital Expenses			(2,631,032)	(3,335,824)
	Capital Carryover - Loan adjustment	Sept OCM G. 3/10/25	Other: Unutilised Loans		54,548		(3,281,276)
	Capital Carryover - Net Reserve adjustment	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		1,882,642		(1,398,634)
	Capital Carryover - Proceeds adjustment	Sept OCM G. 3/10/25	Other: Proceeds From Sale of Assets		24,008		(1,374,626)
	Capital Carryover - Grants adjustments	Sept OCM G. 3/10/25	Capital Revenue		669,834		(704,792)
	Capital Carryover - Unspent Grant Reserve adjustment	Sept OCM G. 3/10/25	Other: Transfer Out of Reserve		1,067,260		362,468
	Capital Carryovers - Contract Liability	Sept OCM G. 3/10/25		(1,067,260)			(704,792)
700686-6600-1001-61001	Meadow Springs Cricket Nets	Sept OCM G. 3/10/25	Capital Expenses			(50,000)	(754,792)
700686-6600-1001-41403	Meadow Springs Cricket Nets - State Election Grant Funding	Sept OCM G. 3/10/25	Capital Revenue		50,000		(704,792)
101012-4505-1263-41400	International Day for People with Disability	Oct OCM G.xx/11/25	Operating Revenue		1,000		(703,792)
101012-4505-1263-61001	International Day for People with Disability	Oct OCM G.xx/11/25	Operating Expenses			(1,000)	(704,792)
700687-6600-1001-41403	Lakelands Dugouts - State Election Grant Funding	Oct OCM G.xx/11/25	Capital Revenue		82,000		(622,792)
700687-6600-1001-61001	Lakelands Dugouts	Oct OCM G.xx/11/25	Capital Expenses			(82,000)	(704,792)
700633-6600-1001-61129	MARC Shadesails	Oct OCM G.xx/11/25	Capital Expenses			(20,000)	(724,792)
750792-6100-1001-61129	MARC Café/Squash Thoroughfare	Oct OCM G.xx/11/25	Capital Expenses		20,000		(704,792)
	Waste	Oct OCM G.xx/11/25	Other: Transfer Out of Reserve		20,000		(684,792)
750783-6100-1001-61129	Waste - Safety Improvement Projects	Oct OCM G.xx/11/25	Capital Expenses			(20,000)	(704,792)
131007-5410-1263-61129	Waltham Street Design and Development	Oct OCM G.xx/11/25	Operating Expenses			(149,899)	(854,691)
	2024-25 Operating Carryovers - Restricted Cash Reserve	Oct OCM G.xx/11/25	Other: Transfer Out of Reserve		149,899		(704,792)
163046-4000-1263-41400	Canopus Restoration Project	Oct OCM G.xx/11/25	Operating Revenue		50,000		(654,792)
163046-4000-1263-61001	Canopus Restoration Project	Oct OCM G.xx/11/25	Operating Expenses			(50,000)	(704,792)
100010-1000-1169-61001	Administration Chief Executive Corporate Project	Oct OCM G.xx/11/25	Operating Expenses		55,850		(648,942)
911021-6400-1001-61001	In-water floating pontoon	Oct OCM G.xx/11/25	Capital Expenses			(55,850)	(704,792)
				(1,749,349)	16,968,121	(15,418,772)	(704,792)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Other revenue	77,496	208.22%	▲ Timing	Small variances in multiple areas, will be monitored during the year.
Profit on disposal of assets	79,566	100.00%	▲ Permanent	Favourable non-cash variance due to asset disposals. At budget it was projected disposal proceeds would equal book value. Actual disposals have been more favourable for some fleet assets. Refer to note 4 for the asset disposals.
Expenditure from operating activities				
Materials and contracts	6,110,087	20.87%	▲ Timing	Variance in expenditure due to timing of projects.
Utility charges	413,066	19.71%	▲ Timing	Variance mainly for Street Lighting Maintenance invoicing timing, to be monitored during the year.
Interest expenses	78,882	16.03%	▲ Timing	Variance in line with repayment of debentures will be monitored throughout the year
Insurance expenses	103,580	15.39%	▲ Timing	Variance mainly due to timing of insurance claims, will be monitored during the year
Other expenditure	(53,135)	100.00%	▼ Permanent	Variance is primarily due to creditors invoice for adhoc costs.
Loss on disposal of assets	(16,455)	100.00%	▼ Permanent	Non-cash variance due to assets sales. At budget it was projected disposal proceeds would equal book value. Actual disposals have been less favourable for some fleet assets. Refer to note 4 for details of assets disposals.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(5,710,573)	(89.26%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(4,023,984)	(93.57%)	▼ Timing	At budget it was projected disposal proceeds would equal book value. Actual timing of disposals will vary throughout the year. Refer to note 4 for further details.
Capital Acquisitions	11,358,782	54.75%	▲ Timing	Variance due timing of capital projects. Refer to note 6 for further details.
Financing Activities				
Payment of lease liability	72,772	46.61%	▲ Timing	Varying repayment terms on lease agreements and new take up of IT leases occurring within the year

Subject: 19.2 Annual Report 2024/25

Summary

The City of Mandurah (the City) has prepared the Annual Report 2024/25 in accordance with the *Local Government Act 1995* (the Act) outlining its progress and performance against the strategic objectives of the Strategic Community Plan 2024-2044 and its commitments as detailed in the Corporate Business Plan.

The audit of the Annual Financial Statements for 2024/25 has also been completed with the City receiving an unqualified audit opinion. City officers have prepared the Annual Financial Statements 2024/25 in accordance with the Australian Accounting Standards Board and the Act.

Council is requested to accept the City of Mandurah Annual Report 2024/25 (refer to Attachment). It is proposed that the Annual Electors meeting be held on Monday 9 February 2026 at 5:30pm in the Council Chambers.

Disclosure of Interest

N/A

Previous Relevant Documentation

- Item 14.3 9 December 2025 Audit and Risk Committee noted the draft 2024/2025 financial statements.
- G. 8/12/24 17 December 2024 Annual Report 2023/24 accepted. Annual Electors' Meeting convened.

Background

In accordance with the *Local Government Act 1995*, Council must accept the Annual Report by no later than 31 December after the end of the financial year and convene an Annual Electors' meeting within 56 days of accepting the Report.

Comment

The Annual Report 2024/25 outlines the progress made towards the strategic objectives as set out in the City's Strategic Community Plan 2024-2044 and details achievements and performance against the 2024/25 commitments made in the Corporate Business Plan.

In accordance with Section 5.53(1) of the Act, local governments are to develop and publish an annual report for each financial year with the required content specified in section 5.53(2). Section 5.54 of the Act requires that the Local Government accept the Annual Report for a financial year no later than 31 December after that financial year.

The Annual Report also includes the Annual Financial Statements, and reports from the Mayor and Chief Executive Officer. The Annual Financial Statements are presented to Council as part of the Audit, Risk & Improvement Committee Report in this Ordinary Council Meeting Agenda.

The complete statutory 2024-25 Annual Report will be available on the City's website, and copies will also be available upon request at City Libraries and Administration Building for viewing.

Consultation

Annual Electors Meeting and Annual Report Communication

In accordance with Section 5.27 of the Act, Council is required once in each financial year, and at a time appointed by the Council, to hold the general meeting of electors of the district.

The Annual Electors' Meeting covers such items as:

- A report on the performance of Council's principal activities;
- Receiving the Annual Financial Report;
- Receiving the Auditor's Report;
- Reports from the Mayor and Chief Executive Officer and;
- Other general business.

The Annual Electors' Meeting must be held within 56 days of Council accepting the Annual Report, and, subsequently, the meeting is proposed for Monday 9 February 2026 at 5.30 pm in the Council Chamber, with a local public notice to be advertised at least 14 days prior to the meeting. The local public notice process will include publishing the notice of the meeting in the local paper, City's website and other communication channels including social media.

The proposed timeframes for advertising of the Annual Report are:

- Tuesday 16 December 2025
Acceptance of Annual Report 2024/25 by Council.
- Monday 20 January 2026
Advertising of the Annual Report 2024/25 on the City's Social Media platforms. Advertising of the Annual Report 2024/25 on the City's Website.
Public Notices to be displayed at the City of Mandurah Administration Centre and City of Mandurah Library Facilities (x3).
- Tuesday 21 January 2026
Advertising of the Annual Report 2024/25 in the Mandurah Times Newspaper.
Timeframe for advertising: Minimum of 7 days.

Statutory Environment

Local Government Act 1995:

- Section 5.27 Electors General Meeting to be held once every financial year
- Section 5.54 Acceptance of Annual Report by 31 December
- Section 5.55 requires that local public notice of the availability of the Annual Report be given as soon as practicable after the report has been accepted by Council.

Policy Implications

N/A

Financial Implications

The cost of developing and printing the Annual Report 2024/25 has been included within the City's annual operating budget.

Economic Implications

N/A

Environmental Implications

N/A

Risk Implications

The audit of the City's Financial Statements 2024/25 and the preparation of the Annual Report 2024/25 have been carried out in accordance with the Act and regulations. This ensures that the City maintains compliance and ensures efficient and effective financial management.

Strategic Implications

The following strategy from the City of Mandurah Strategic Community Plan 2024-2044 is relevant to this report:

Leadership

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

Council is requested to accept the City of Mandurah Annual Report 2024/25 and approve the time and date for the Annual Electors' Meeting, being Monday 9 February 2026 at 5.30pm in the Council Chambers.

NOTE:

- Refer **Attachment City of Mandurah Annual Report 2024/25**

Officer Recommendation

That Council:

1. **Accepts the City of Mandurah Annual Report 2024/25 for the year ending 30 June 2025 as detailed in the Attachment 19.2.1 and Financial Statements as per Attachment 19.2.2.**
2. **Convenes a meeting of Annual Electors on Monday 9 February 2026 at 5.30pm in the Council Chambers.**

Absolute Majority Required

Attachments

1. Annual Report 2024-2025 [**19.2.1** - 96 pages]
2. Attachment 19.2.2 Financial Report incl Audit Opinion [**19.2.2** - 57 pages]



Annual Report 2024/25



*Woven by waterways; a city that
is thriving and connected to its
people and nature.*



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Acknowledgement of Country

The City of Mandurah acknowledges the Bindjareb people, the Traditional Custodians of this land, and pays respect to all Elders, past and present. We acknowledge and respect their continuing culture and the contribution they make to the life of the City and this region.



Acknowledgement of Country | 3



Message from the Mayor

As Mayor of Mandurah, I am honoured to lead a thriving city that is full of potential; a city that creates possibility for all.

Alongside our community, we've worked hard this year to bring about impactful projects, events and services to support the things that are most important to our community – the economy, the environment, and a healthy, connected community.

From year-round, free and low-cost programs held at our libraries and youth centre, to bigger projects including the completion of the Eastern Foreshore, construction of the Dawesville Community Centre, and works at Coodanup Foreshore, it all adds up to creating places, spaces and experiences for our community to make vital connections.

In November, the City launched its new Community Safety Strategy, focused on building strong and connected neighbourhoods, and reflecting a fresh approach for the City.

We're aiming to create an even better Mandurah for everyone through meaningful partnerships, proactive initiatives and creating better connections within local suburbs.

As part of this strategy, we also launched our Security Incentive Scheme, offering a series of rebates to encourage people to get involved in protecting their homes and neighbourhoods. The uptake of this program has been extremely encouraging, with the full \$80,000 allocation being expended in 2024/25 for a range of uses including security cameras and doors. We're proud to help create safe, strong and connected local areas through our new strategy.

None of these achievements would be possible without the commitment of our Elected Members, community, local businesses, volunteers, and staff. I thank you all for your ongoing passion and involvement.

I'd like to acknowledge and thank former Mandurah Mayor Rhys Williams for the enormous part he played in the achievements and milestones celebrated within this Annual Report. During his seven years as Mayor, Mr Williams brought bold vision and tireless energy to the role, helping to shape a more connected and forward-looking Mandurah. His leadership laid a strong foundation, and I extend my sincere thanks for his years of dedicated service.

As we look ahead, we remain focused on creating opportunities for all, protecting our unique natural environment, and celebrating what makes Mandurah extraordinary. Together, we are building a bright and inclusive future for generations to come.

Message from the CEO

Throughout 2024/25, the City of Mandurah has delivered major projects, community programs and key milestones in line with our 20-Year Strategic Community Plan — a blueprint guiding how we will support and nurture our community into the future, while building a connected, sustainable Mandurah for all.

As part of creating opportunity for everyone, we progressed several forward-thinking plans, ensuring community voices remain central to decision-making. In August 2024, the City launched the revised Strategic Community Plan 2024–2044, shaped by almost 4,000 community contributions. Council also adopted transformative planning frameworks including the Economic Development Strategy, the Waterways Waterfront Master Plan, and the Community Infrastructure Plan to guide facilities investment for the next 20 years.

This year saw the completion of the Eastern Foreshore (north and central areas), which opened before the 2025 Crab Fest, creating fresh and inviting spaces for the community to enjoy for generations. Council also endorsed the transformation of the Western Foreshore commercial site and Western Foreshore Leisure Precinct, ensuring this destination becomes a vibrant hub of activity while protecting what makes it unique.

In addition to these major projects, the City continued to demonstrate leadership and innovation. We successfully launched the OneCouncil business system after five years of work, strengthened risk and financial frameworks, and began live-streaming Council meetings to improve accessibility. The City was also recognised with numerous awards, including Platinum Waterwise Council of the Year.

Together with Council, staff, stakeholders and the community, we are proud of the progress made and remain committed to building a better future for all.



City of Mandurah Profile



Land area in square kilometres

173.5km²



Population

102,373

Mid Forecast Resident Population 2025 based on ABS data



Coastline

51km



Distance from Perth

72km



Number of households

45,677

City of Mandurah, Rates Database 1 July 2025



Urban tree canopy

17%

Department of Planning Land and Heritage, Urban Tree Canopy Dashboard 2020



SEIFA score

959

Index of Relative Socio-economic Disadvantage 2021



Number of local businesses

4,979

ABS 2024



Largest industry sector by business

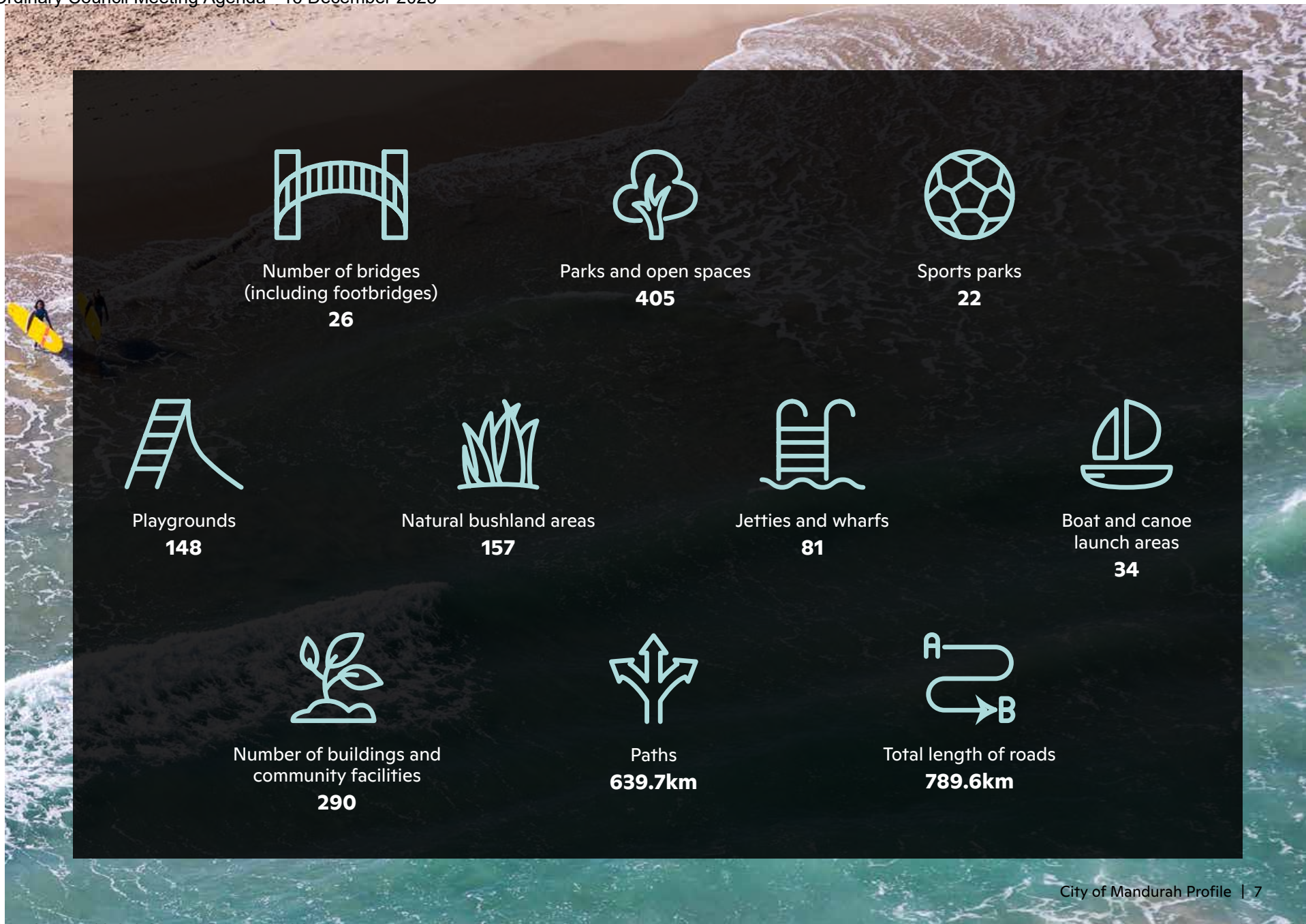
Construction



Unemployment rate

3.1%

12 month average



Number of bridges
(including footbridges)
26



Parks and open spaces
405



Sports parks
22



Playgrounds
148



Natural bushland areas
157



Jetties and wharfs
81



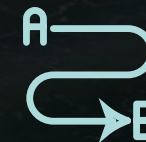
Boat and canoe
launch areas
34



Number of buildings and
community facilities
290



Paths
639.7km



Total length of roads
789.6km



About Council

Our Elected Members



Mayor Caroline Knight

Mayor Knight took on the role of Mayor from 28 January 2025. Mayor Caroline Knight was first elected as Councillor in 2011 and served as the Deputy Mayor from 2017 until her recent role as Mayor. Mayor Knight represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Mayor Knight is appointed to the Mandurah Environment Advisory Group (Chair). Mayor Knight is formally appointed to represent Council at the following external organisations:

- Australian Coastal Councils Association
- Mandurah Environmental Advisory Group (Chair)
- Metro Outer Joint Development Assessment Panel
- Peron Naturaliste Partnership
- WALGA: Peel Country Zone (From 28 January 2025)
- South West Regional Road Group (From 28 January 2025)



Mayor Rhys Williams (Retired 27 January 2025)

Mayor Rhys Williams served as the City of Mandurah Mayor from October 2017 – January 2025. Mayor Williams represented Council on both the Audit and Risk Committee and Planning and Community Consultation Committee up until January 2025. Mayor Williams was formally appointed to represent Council at the following external organisations:

- South West Regional Road Group
- Metro Outer Joint Development Assessment Panel
- WALGA Peel Country Zone

North Ward



Councillor Peter Jackson

Councillor Peter Jackson was first elected in 2013. Councillor Jackson represents Council on the Planning and Community Consultation Committee (Deputy).



Councillor Ahmed Zilani

Councillor Ahmed Zilani was first elected in 2019. Councillor Zilani represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Zilani is formally appointed to represent Council at the following external organisations:

- Rivers Regional Council (Deputy)
- WALGA Peel Country Zone (Deputy)

East Ward



Councillor Amber Kearns

Councillor Amber Kearns was first elected in 2021. Councillor Kearns represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Councillor Kearns is appointed to the Access and Inclusion Advisory Group and Mandurah Local Emergency Management Advisory Committee. Councillor Kearns is formally appointed to represent Council at the following external organisation:

- WALGA Peel Country Zone



Councillor Daniel Wilkins

Councillor Daniel Wilkins was first elected in 2021. Councillor Wilkins represents Council on both the Audit and Risk Committee (Deputy) and Planning and Community Consultation Committee. Councillor Wilkins is appointed to the Australia Day Awards Selection Panel and Mandurah Environmental Advisory Group (Deputy). Councillor Wilkins is formally appointed to represent Council at the following external organisation:

- Mandurah Performing Arts Board



Councillor Shannon Wright

Councillor Shannon Wright was first elected in 2023. Councillor Wright represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Councillor Wright is appointed to the Australia Day Awards Selection Panel.

Coastal Ward



Councillor Jess Smith

Councillor Jess Smith was first elected in 2023. Councillor Smith represents Council on the Planning and Community Consultation Committee. Councillor Smith is appointed to the Access and Inclusion Advisory Group (Deputy), Australia Day Awards Selection Panel, Mandurah Bushfire Advisory Committee and Mandurah Local Emergency Management Advisory Committee.



Councillor Bob Pond

Councillor Bob Pond was first elected in 2021. Councillor Pond represents Council on both the Audit and Risk Committee (Deputy) and Planning and Community Consultation Committee (Chair). Councillor Pond is appointed to the Australia Day Awards Selection Panel, Mandurah Bushfire Advisory Committee (Deputy) and Mandurah Local Emergency Management Advisory Committee (Deputy). Councillor Pond is formally appointed to represent Council at the following external organisations:

- Peel Development Commission
- Peel Mosquito Management Group
- Southern Beaches Coastal Hazard Risk Management and Adaptation Plan Steering Committee



Councillor Jacob Cumberworth

Councillor Jacob Cumberworth was first elected in 2023. Councillor Cumberworth represents Council on the Planning and Community Consultation Committee. Councillor Cumberworth is formally appointed to represent Council at the following external organisation:

- Peron Naturaliste Partnership (Deputy)



Town Ward



Councillor David Schumacher

Councillor David Schumacher was first elected in 2009. Councillor Schumacher represents Council on the Planning and Community Consultation Committee. Councillor Schumacher is appointed to the Australia Day Awards Selection Panel. Councillor Schumacher is formally appointed to represent Council at the following external organisation:

- Rivers Regional Council



Councillor Peter Rogers

Councillor Peter Rogers was first elected in 2014. Councillor Rogers represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee (Deputy). Councillor Rogers is formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel – Alternate 1 until 27 January 2025 as Local Member 2 from 28 January 2025
- Rivers Regional Council (Deputy)



Councillor Ryan Burns

Councillor Ryan Burns was first elected in 2021. Councillor Burns represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Burns is formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel – Alternative Local Member
- Peel Mosquito Management Group (Deputy)



Elected Member Diversity

The following information relates to the Elected Members who held office as at 30 June 2025.

Age



- 18-24 (0)
- 25-34 (0)
- 35-44 (4)
- 45-54 (3)
- 55-64 (5)
- Over 64 (0)

Gender

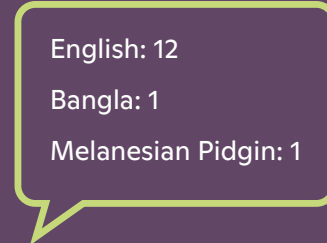


Country of Origin



- New Zealand: 3
- UK: 1
- USA: 1
- Guernsey, Channel Islands: 1
- Bangladesh: 1
- No Elected Members identify as Aboriginal or Torres Strait Islander.

Languages spoken at home



Elected Member Conduct

Section 5.121 of the *Local Government Act 1995* requires a local government to maintain a register of complaints that result in an action dealing with a minor breach.

There were no complaints recorded in the register of complaints during the reporting period.

No remuneration or allowances were paid by the City of Mandurah under Schedule 5.1, clause 9 of the *Local Government Act 1995* during the financial year.

No payments were made to the City of Mandurah under section 5.110(6) (b)(iv) of the *Local Government Act 1995* during the financial year.



Elected Member Council Meeting Attendance

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee	Planning and Community Consultation Committee
Total Number of Meetings Held in 24/25	11	2	5	3
Mayor R Williams (Retired 27/01/25)	6 (6 meetings held)	1 (1 meeting held)	3 (3 meetings held)	2 (2 meetings held)
Cr Ryan Burns	11	2	4	2
Cr Peter Jackson	11	2	Non member - not applicable	1 (Deputy member)
Cr Amber Kearns	11	2	5	3
Cr Caroline Knight	10	2	5	2
Cr Bob Pond	10	2	3 (Deputy member)	2 (Chair)
Cr Peter Rogers	10	2	5 (Chair)	1 (Deputy member)
Cr Dave Schumacher	10	2	Non member - not applicable	3
Cr Daniel Wilkins	11	2	2 (Deputy member)	3
Cr Ahmed Zilani	9	2	4	3
Cr Jess Smith	9	2	Non member - not applicable	1
Cr Jacob Cumberworth	11	2	Non member - not applicable	2
Cr Shannon Wright	11	2	4	3

Elected Member Fees, Expenses and Allowances

This information is placed on the City of Mandurah Website no later than 14 July of each Financial Year, pursuant to *Local Government Act 1995*, s5.96A and Regs 29C(2)(f) and (6) of the *Local Government (Administration) Regulations 1996*.

The following fees, expenses or allowances paid to each Elected Member from 1 July 2024 to 30 June 2025 is below:

Nature of Expense / Allowance	Mayor Rhys Williams	Mayor Caroline Knight*	Councillor Peter Jackson	Councillor Dave Schumacher	Councillor Peter Rogers	Councillor Ahmed Zilani	Councillor Daniel Wilkins
Term of Office	Retired 27/01/25	Full 24/25 year	Full 24/25 year	Full 24/25 year	Full 24/25 year	Full 24/25 year	Full 24/25 year
Mayor and Deputy Mayor	\$55,987.06	\$54,793.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Meeting Attendance Fees	\$29,639.16	\$34,278.00	\$34,278.00	\$34,278.00	\$34,278.00	\$34,278.00	\$34,278.00
Use of Private Motor Vehicle	\$0.00	\$2,051.96	\$0.00	\$0.00	\$0.00	\$754.00	\$0.00
Information, Communication and Technology	\$2,017.76	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
Home Office Furniture (one claim per term of office)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clothing and Footwear	\$0.00	\$953.01	\$500.00	\$0.00	\$0.00	\$498.39	\$452.73
Child Care Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recreation Centre Membership	\$0.00	\$200.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Retirement Gifts	\$636.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Training and Professional Development	\$0.00	\$7,538.69	\$600.00	\$0.00	\$2,040.00	\$2,056.36	\$0.00
Travel and Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.54	\$0.00
Total	\$88,280.34	\$103,315.10	\$38,878.00	\$37,778.00	\$39,818.00	\$41,093.29	\$38,230.73

*Mayor Caroline Knight remuneration includes role as Deputy Mayor and Mayor.



	Councillor Amber Kearns	Councillor Ryan Burns	Councillor Bob Pond	Councillor Jess Smith	Councillor Jacob Cumberworth	Councillor Shannon Wright
	Full 24/25 year	Full 24/25 year	Full 24/25 year	Full 24/25 year	Full 24/25 year	Full 24/25 year
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$34,278.00	\$34,278.00	\$34,278.00	\$34,278.00	\$34,278.00	\$34,278.00
	\$0.00	\$886.38	\$0.00	\$0.00	\$0.00	\$0.00
	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$393.75	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$81.00	\$1,295.00	\$2,436.21	\$131.82	\$10,071.91
	\$0.00	\$214.51	\$1,843.41	\$0.00	\$0.00	\$382.81
	\$37,778.00	\$39,853.64	\$40,916.41	\$40,214.21	\$37,909.82	\$48,232.72



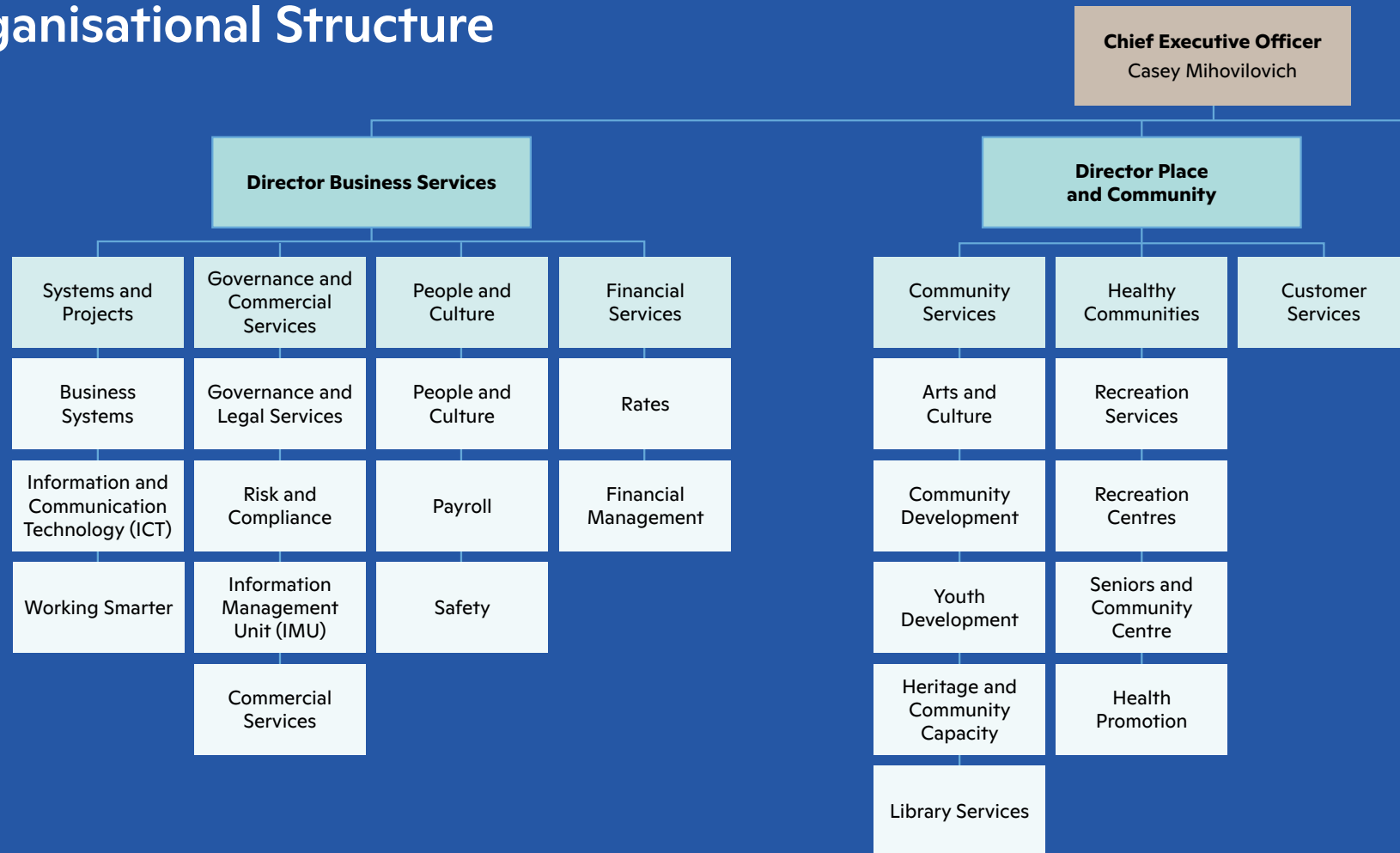
Our Organisation

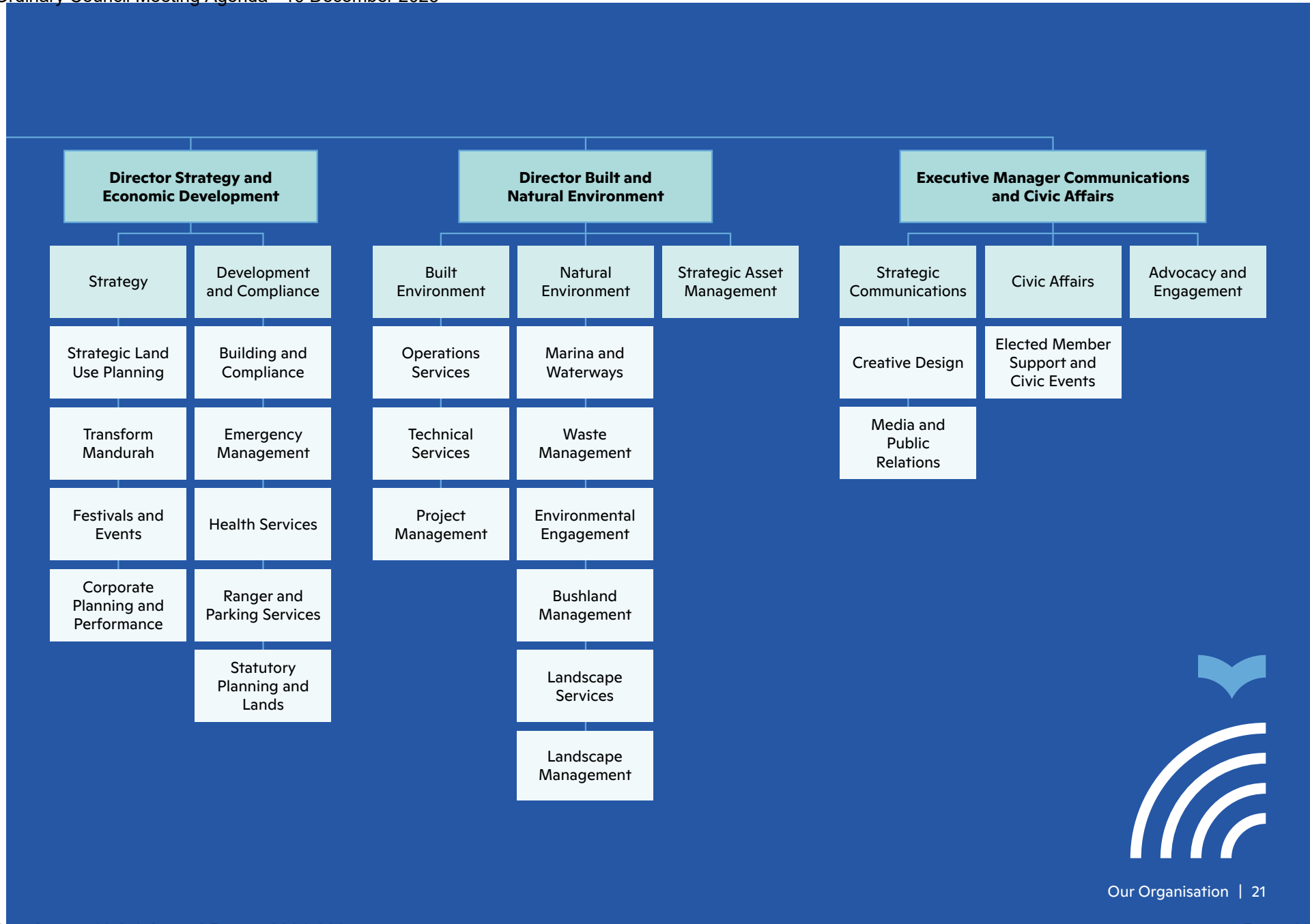
18 | Our Organisation





Organisational Structure





Executive Leadership Team



Casey Mihovilovich
Chief Executive Officer



Matthew Hall
Director Built and
Natural Environment



James Campbell-Sloan
Director Strategy and
Economic Development



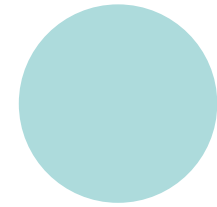
Jude Thomas
Director Place and Community



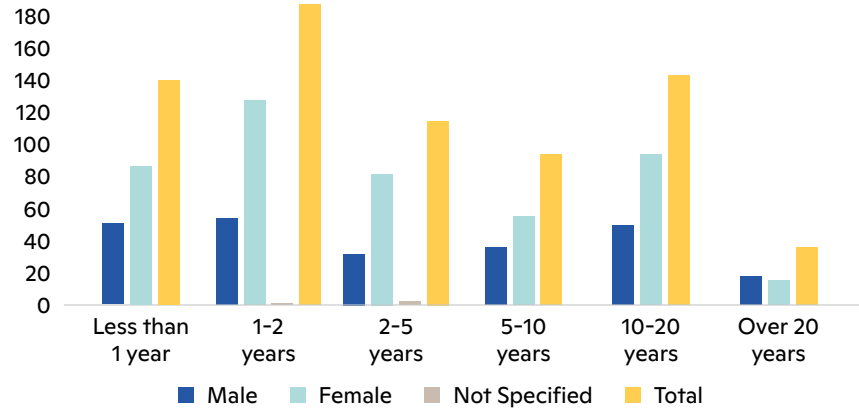
Tahlia Jones
Director Business Services



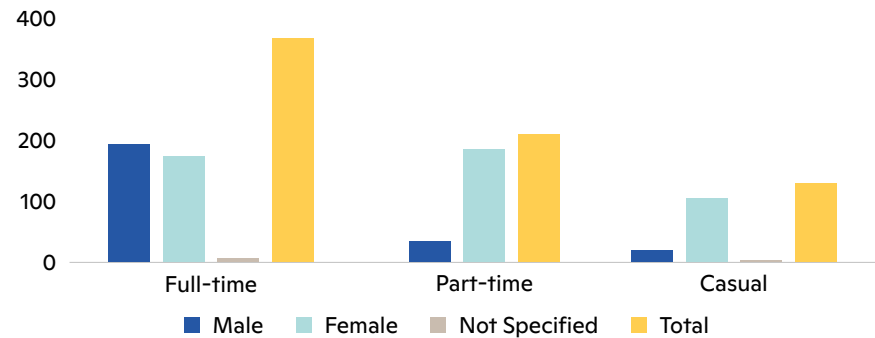
City of Mandurah Employees (as at 30 June 2025)



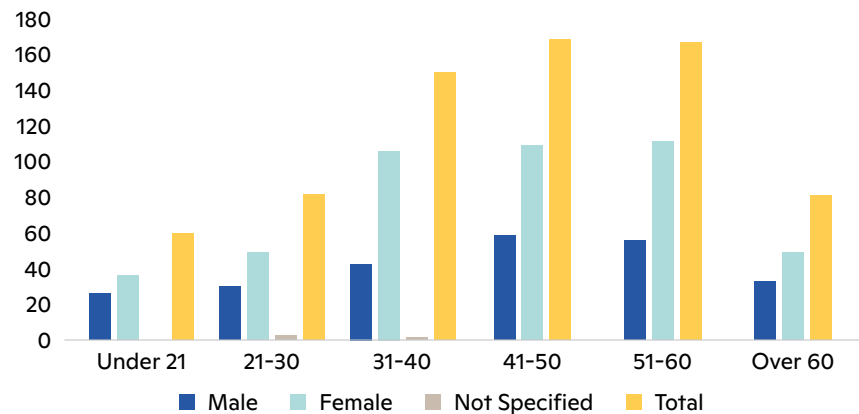
Employees by Tenure



Employees by Classification



Employees by Age



Employee Salaries over \$130,000

Salary Range	2024/25
\$130,000 - \$139,999	24
\$140,000 - \$149,999	2
\$150,000 - \$159,999	2
\$160,000 - \$169,999	4
\$170,000 - \$179,999	5
\$180,000 - \$189,999	1
\$200,000 - \$209,999	9
\$250,000 - \$259,999	4
\$320,000 - \$329,999	1

Note: The Chief Executive Officer's total remuneration was \$369,374 for the 2024/25 financial year.



Child Safe Organisation

24 | Our Organisation



Child Safe Organisation

The City of Mandurah is committed to promoting and protecting the rights and interests of children and young people. The City plays an important role in the lives of children and young people, including direct service provision as well as more broadly in fostering a safe community. The City has zero tolerance towards abuse, neglect and maltreatment of children and young people. The City is committed to the rights of all children and young people to feel safe and be safe when participating in the City's activities, services and programs or when interacting with the City for any reason.

It is an aspiration of the City that every child in Mandurah will reach their fullest potential.

During 2024/25, the City implemented many actions, most significantly:

- City endorsed its Mandurah Child Safe Organisation Plan 2024 – 2027, which won the Local Government Professionals WA Innovative Management Initiative Award in November 2024.
- Council endorsed the Statement of Commitment to Child Safety and Wellbeing.
- An existing Officer was designated the City's Child Safety Officer.
- Child Safe Working Group established and meets regularly.

- Child Safe was embedded into multiple documents, such as Code of Conduct, Customer Service Charter, Business Ethics Guide, Strategic Risk Register and Policy checklist.
- Children and young people were consulted on a range of City projects and programs to ensure their voices helped shape the future of Mandurah.
- Aboriginal children, young people and families visited City facilities such as MARC and libraries to provide suggestions about how these places could be more culturally welcoming.
- Child safeguarding was embedded into the recruitment process for new staff.
- General Staff training on child safeguarding.
- Hazard inspection checklist updated to include child safe hazards.
- Child safeguarding included in the booking conditions for community grants and facility hire.
- Responded to any child safety concerns expressed by staff or public.

Next year, the City will continue to action commitments in the Child Safe Organisation Plan, with a focus on Administrative Policy and mandatory staff training.





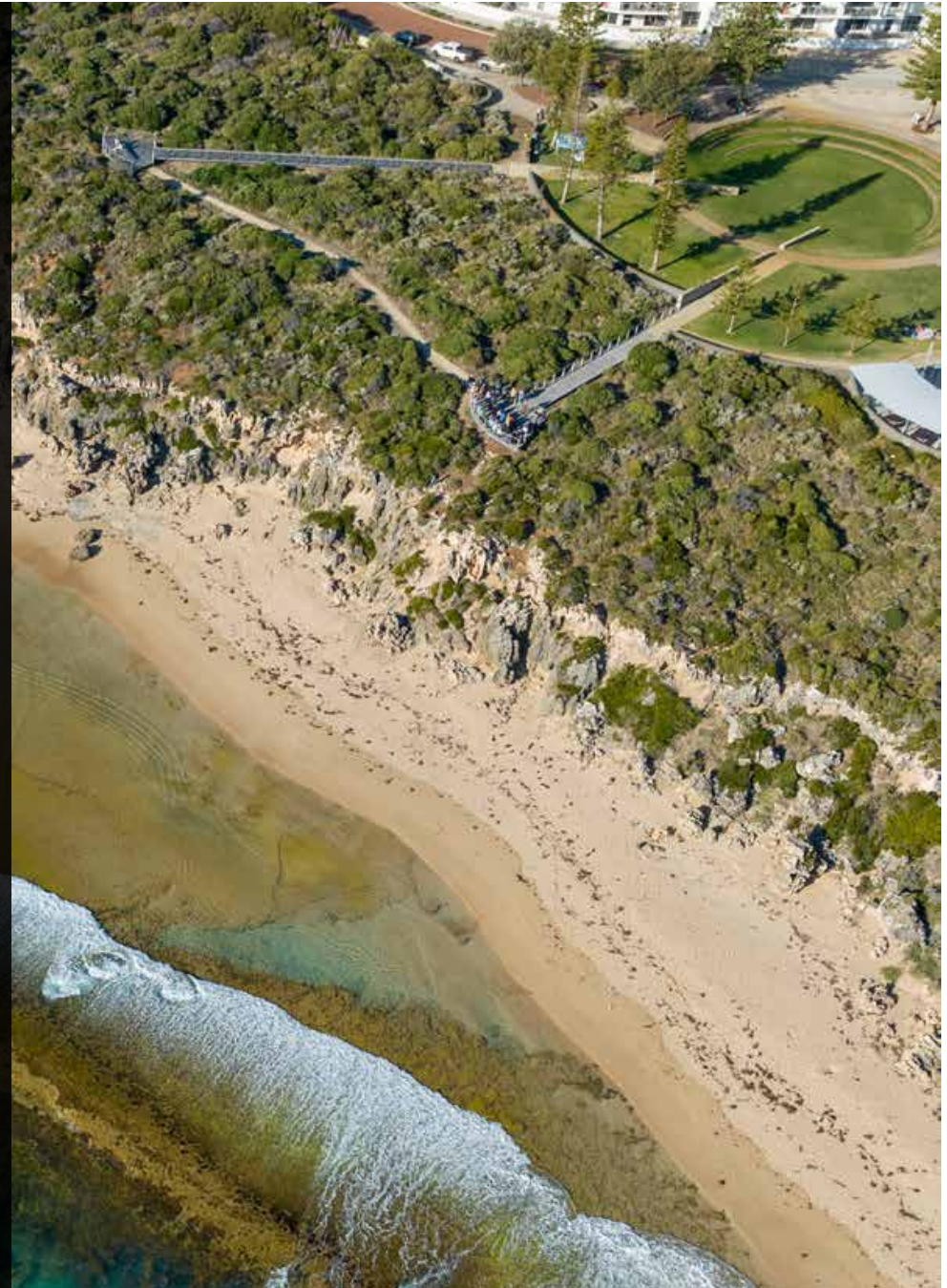
Our Vision and Purpose

Shared Community Vision

Woven by waterways; a city that is thriving and connected to its people and nature.

City of Mandurah Purpose

Shaping a vibrant city, delivering possibility for everyone.



Planning for the Future

In line with the requirements of the Western Australian Government's Integrated Planning and Reporting Framework (IPRF), the City periodically reviews its Strategic Community Plan (SCP) and Corporate Business Plan.

A major review of the Strategic Community Plan was undertaken during the 2023/24 financial year and is due for a minor review in the 2025/2026 financial year.

The Corporate Business Plan (CBP) was reviewed during the financial year resulting in the CBP 2025-2029. The Corporate Business Plan outlines the City's priority projects, budgeted programs and actions that will be undertaken over the next four years reflecting the needs and aspirations of our community. Progress and achievements against CBP priorities are shared in the Annual Report, ensuring transparency and accountability.

We look forward to continuing our exciting journey towards shaping a vibrant city, delivering possibility for everyone.



Transform Mandurah

Transform Mandurah

Transform Mandurah is a portfolio of projects that aim to have the most significant and transformative impacts for the City in achieving the vision and outcomes of the Strategic Community Plan. Transform Mandurah projects are designed to enhance Mandurah’s economy, environment, community and infrastructure by maximising the benefit of this growth, while mitigating the risks of the adverse consequences.

Program Objectives

1. Reduction in structural unemployment in Mandurah
2. Increase in labour market participation toward the WA average
3. Improved early childhood development and education
4. Increased participation in secondary school pathways leading to university studies and other post-secondary education
5. Improved local access to essential health and social support services
6. Preservation of the natural environment



State and Federal Funding Requests for 2025 Election

Project Alignment	Project Status
All objectives	Completed

2024/25 Projects

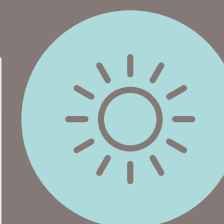


Waterfront Redevelopment

Project Alignment	Project Status
1. Reduction in structural unemployment in Mandurah 2. Increase in labour market participation toward the WA average	Completed

Western Foreshore Leisure Precinct

Project Alignment	Project Status
1. Reduction in structural unemployment in Mandurah 2. Increase in labour market participation toward the WA average	Progressing



Yalgorup National Park

Project Alignment	Project Status
1. Reduction in structural unemployment in Mandurah 2. Increase in labour market participation toward the WA average 6. Preservation of the natural environment	Progressing



Aged Care Centre of Innovation

Project Alignment	Project Status
4. Increased participation in secondary school pathways leading to university studies and other post-secondary education	In planning
5. Improved local access to essential health and social support services	



Literacy Strategy

Project Alignment	Project Status
3. Improved early childhood development and education	In planning
4. Increased participation in secondary school pathways leading to university studies and other post-secondary education	

Mandurah Library and Learning Hub

Project Alignment	Project Status
3. Improved early childhood development and education	In planning
4. Increased participation in secondary school pathways leading to university studies and other post-secondary education	



Mandurah Health Precinct Structure Plan

Project Alignment	Project Status
4. Increased participation in secondary school pathways leading to university studies and other post-secondary education	Progressing
5. Improved local access to essential health and social support services	



Rushton Park Master Plan

Project Alignment	Project Status
1. Reduction in structural unemployment in Mandurah	Progressing
2. Increase in labour market participation toward the WA average	
3. Improved early childhood development and education	



Restoration of the Peel Harvey Estuary and Waterways

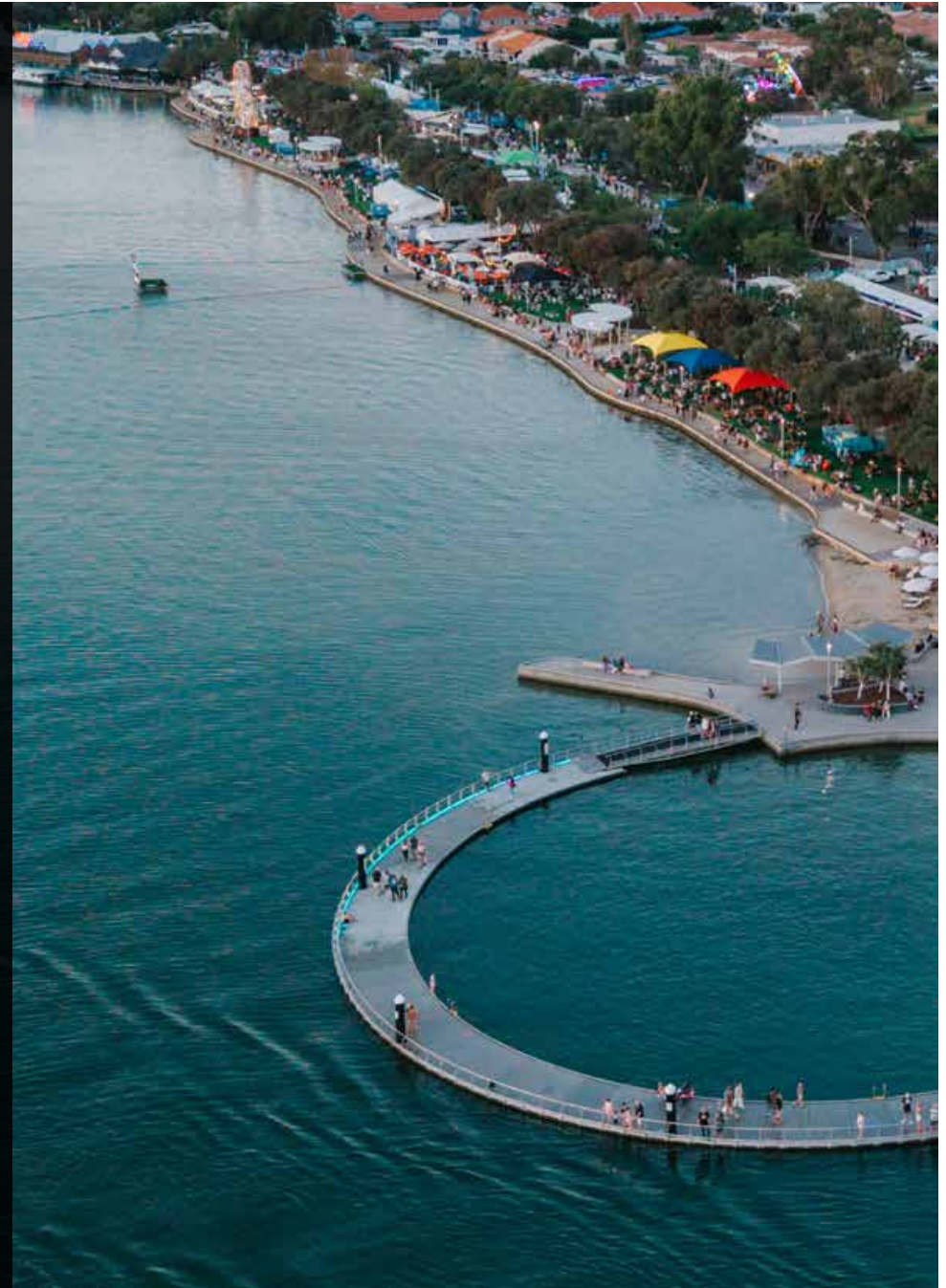
Project Alignment	Project Status
6. Preservation of the natural environment	Progressing



City Projects, Programs and Activities

Reporting against the 2024/25 Projects, Programs and Activities is aligned to the City's 2024-2044 Strategic Community Plan.

30 | City Projects, Programs and Activities





2024/25 Year in Review

August

- Council meetings start to be recorded and shared publicly
- Council supports transformation of Western Foreshore commercial site and Western Foreshore Leisure Precinct
- New Strategic Community Plan 2024-2044 launched
- Great Southern Hackathon
- Waterways Waterfront Master Plan adopted by Council
- Children's Bookweek
- MARC indoor pool opened after extended closure for roof repairs



October

- Music in the Burbs events held throughout Oct-Nov
- Mandurah hosted the Mandurah Boat, Caravan, 4WD & Camping Show, Mandurah Country Music Festival, MACA Cancer 200 and Peel Junior Pro (Surfing WA)
- Gnoonie Cup
- Spring Into Life – Mental Health Expo
- Disability Expo at the MARC



December

- Mandurah Christmas celebrations including Christmas Lights Trail, Christmas Pageant, Carols in the Park, and New Year's Eve fireworks
- International Day of People with Disability held at ManPAC
- 12 Books of Christmas Storytime
- Mandurah Shared Approach to End Homelessness Action Plan 2025-27 endorsed
- Transform Mandurah Framework adopted by Council
- Kwinana Energy Recovery Plant commenced receiving waste from Mandurah



July

- Winter in Mandurah including Winter Maze, Twilight Markets, and Secret Sounds of the City
- Creative Symposium
- 2024 National Table Tennis Championships held at MARC
- Christmas in July at Seniors Centre
- Putt Putt Engines Exhibition at Mandurah Museum

September

- Mandurah Arts Festival starts
- New murals created underneath Mandurah Bridge
- Peel Street upgrades completed, and road re-opened
- Economic Development Strategy adopted by Council

November

- Community Safety Strategy 2024-2029 endorsed
- Mandurah Sports Awards gala ceremony
- Seniors Week
- Tiny Treasures Christmas Art Sale



January

- Council meetings start to be livestreamed
- Australia Day celebrations including Citizenship Ceremony and Community Citizen of the Year awards
- Readers and Writers Festival
- Rhythms of Persia exhibition in Mandurah Museum



April

- Community Canvas artwork, One Place, Many Voices, unveiled
- Community Infrastructure Plan adopted by Council
- Heritage Month



February

- Customer Service Week
- Formal agreement with WALGA for supply of contestable energy project
- Start Up Smart and Marketing for Small Business workshops commenced
- Moonlight Movies in community suburbs
- World Languages Café
- Paint Mandjoogoordap REaD literacy program launched

March

- Transformed central and northern areas of Mandurah's Eastern Foreshore completed
- AAMI Community Series match held at Rushton Park (Fremantle V Melbourne)
- Channel 7 Mandurah Crab Fest welcomes 100,000 visitors
- Grow It Local Long Table Dinner
- Country Swimming Pennants at the MARC

May

- Peel Open Studios
- National Simultaneous Storytime
- Next stage of improvement works start at Coodanup Foreshore
- WA Trails Forum hosted in Mandurah
- Facility booking software – Bookable launched

June

- Mandurah Junior Council celebrates 40 years
- Love to Read Local Month
- Long Term Financial Plan and 2025/2026 Budget adopted by Council

2024/25 Awards and Recognition

Community and Place Recognition



Councillor **Peter Rogers** was awarded the **Troy Pickard Young Achievers Award** for his commitment, contributions and leadership in local government, and his continual self-development and professional learning.



Councillors **Peter Jackson** and **Dave Schumacher** received **Merit Awards** for their notable contributions and loyal service to local government, and distinguished service and commitment to the community.



Mandurah Aquatic and Recreation Centre lifeguards were recognised for their courage and service at the **Royal Life Saving Bravery Awards** (October 2024).



The City was a **finalist** in the category of "Outstanding Achievement by a Local Government" in the **Injury Prevention or Recovery Awards** for the **Move Your Body program** (June 2025).

Economic Development, Tourism and Events



The **Giants of Mandurah**, created by **Thomas Dambo**, received national recognition, winning the **Economic Development through Partnerships and Collaboration Award** at the National Economic Development Awards for Excellence (October 2024).



Visit Mandurah was awarded **Silver** in the 'Visitor Information Services' category at the **Perth Airport WA Tourism Awards** (November 2024).



The City received **Bronze** in the 'Major Festivals and Events' category for the **Channel 7 Mandurah Crab Fest 2024** at the **Perth Airport WA Tourism Awards** (November 2024).



Mandurah was named **Western Australia's top town** and third nationally in the **Wotif 'Top Aussie Towns' of the Year Awards** (2025).

Governance and Community Engagement



The City's Youth Advisory Group received Silver from the Institute of Public Administration Australia WA for Best Practice in Children's Consultation (December 2024).



The City was awarded the Innovative Management Initiative Award (November 2024) for the development and implementation of its Child Safe Plan.

Customer Service and Innovation



Recognition received through Snap, Send, Solve for excellence in customer service and responsiveness.



Local Government Professionals Management Challenge Western Australian Winners.

Environment, Water and Safety



Mandurah Aquatic and Recreation Centre was named the 2025 Platinum Waterwise Aquatic Centre of the Year by the Water Corporation (May 2025).



The City was re-endorsed as a Gold Waterwise Council for 2025 by the Water Corporation (April 2025).

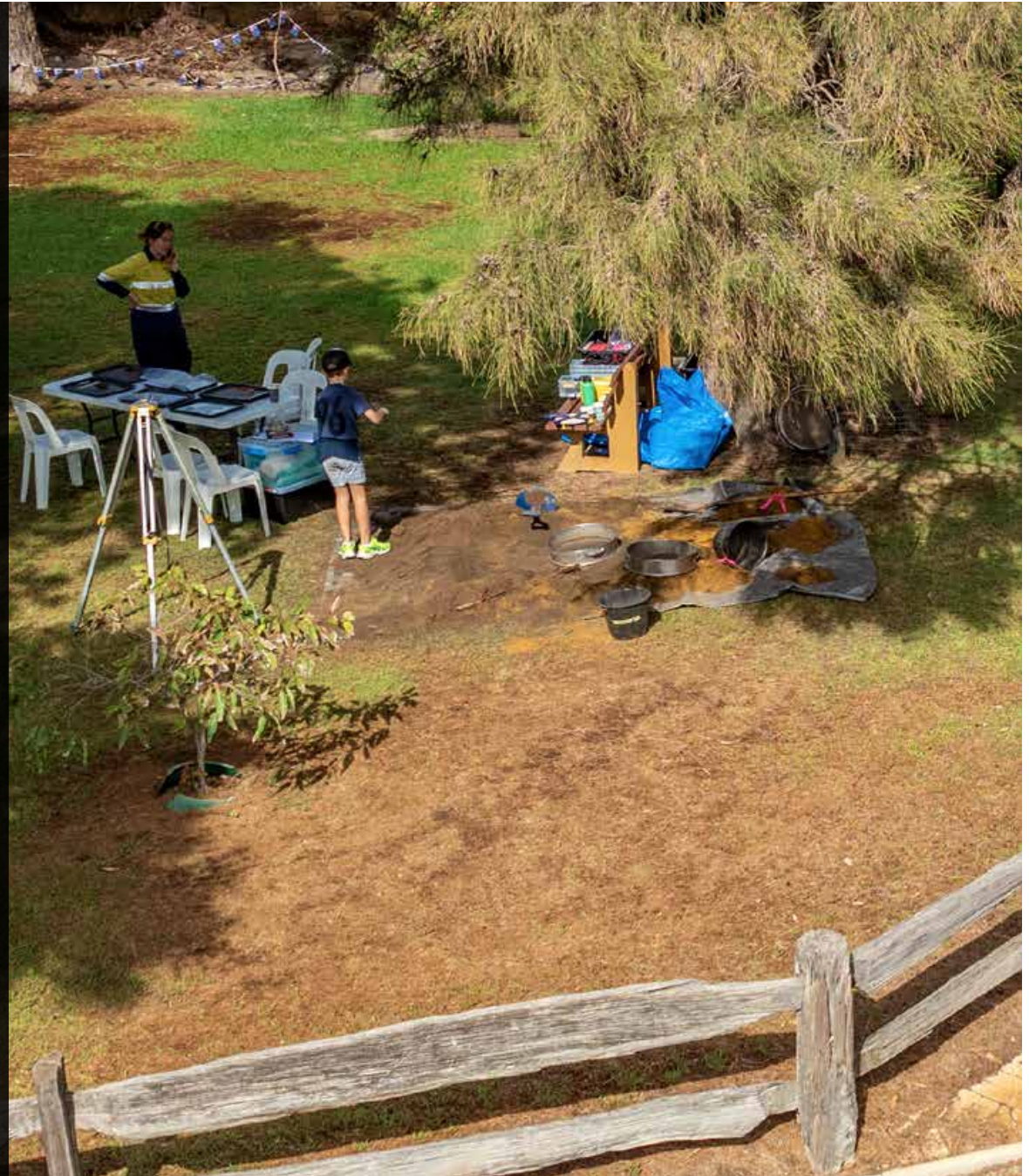


The City received the Local Government Insurance Services Tier 3 Gold Certificate for diligence in safety practices.



Overview of Current and Future Projects

36 | Overview of Current and Future Projects





Focus area: Economy

Community Outcomes

- 1.1** Local jobs to retain our people and attract skilled workers
- 1.2** A diversified economy that supports growth sectors
- 1.3** Well-planned, sustainable urban development
- 1.4** A thriving city that residents are proud to call home and people want to visit
- 1.5** A supportive business environment where investment is encouraged, and entrepreneurship prospers
- 1.6** A highly skilled workforce supported by strong education and training opportunities

Total number of projects

32





Project status



- Completed (10)
- Commenced (15)
- In Planning (7)

Key project in focus: Waterfront Redevelopment

What has been achieved

-  Eastern Foreshore playspace
-  Eastern Foreshore Northern Plaza Area and Carpark
-  Eastern Foreshore Lighting and Picnic Upgrades
-  Eastern Foreshore Park and Landscape Upgrades

Strategies and plans

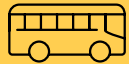
- Completed**
Waterways Waterfront Master Plan
-  **Progressing in 2024/25:**
Active Transport Plans
Western Foreshore Leisure Precinct Master Plan
Mandurah Strategic Centre Structure Plan
Mandurah Library Site Master Plan
City Centre Signage Framework
City of Mandurah Events Strategy

2025/26 Future Project Achievement Highlights

- Western Foreshore Leisure Precinct progressed
- Western Foreshore Commercial Site continuation
- Yalgorup National Park works commenced
- Mandurah Strategic Centre Structure Plan progressed
- Mandurah Crab Fest delivered
- Mandurah Christmas Lights delivered

Tourism Development

Visitor Economy Impact



Day trips
2,056,000



Overnight stays
1,874,000



Visitor spend
\$411 million

Visitor Growth & Servicing



Mandurah Visitor Centre visits
108,000



ReviewPro satisfaction score
91.6%



Google and TripAdvisor Rating
4.5 stars



Retail sales through the Visitor Centre
\$192,000



Operator bookings through the Visitor Centre
\$221,000



Mandurah Ocean Marina Chalets net revenue
\$1.567m
(12% increase YOY)

Marketing & Recognition



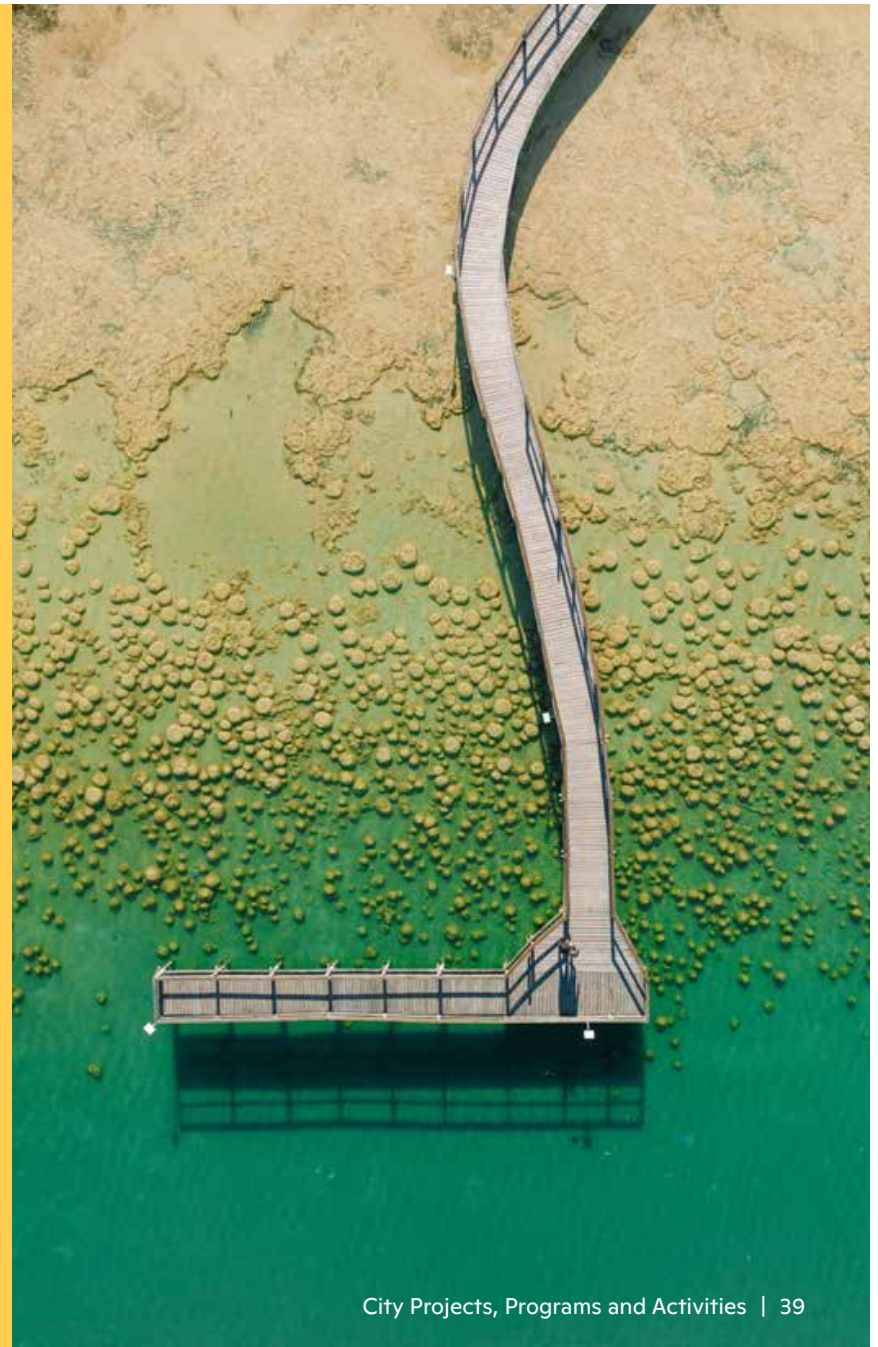
International website traffic
31,268 users
(19.2% increase YOY)



Total social media following
50,000
(10.2% increase YOY)



WOTIF's Top Aussie Town awards
National #3 | WA #1



Projects Completed

Peel Street Extension

Peel Street upgrade works completed, with the road opened to full traffic movement in September 2024.

Pinjarra Road Staged Upgrade

Staged works for 2024/25 completed.

Waterfront Redevelopment

Eastern Foreshore construction works were completed in March 2025.

Waterways Waterfront Master Plan

The Waterways Waterfront Master Plan was adopted by Council in August 2024.

Car Parking Improvements

Scheduled implementation actions complete.

Waterways Research and Protection

Review of needs analysis undertaken with no feasibility for the project to progress at this time.

City of Mandurah Events Program

The City successfully delivered the 2024 Mandurah Christmas program and the 2025 Channel 7 Mandurah Crab Fest.

The 2025 Winter in Mandurah program, including the anchor event (Skating in Mandurah), commenced in June and will run through until mid August.

External Event Support Program

The City attracted a range of major events including Flame Fest, Mandurah Boat, Caravan, 4WD & Camping Show, MACA Cancer 200, Peel Pro Junior – Surfing WA, Mandurah Country Music Festival, AFL Pre-season Match, Action Sports Games, WA Trails Forum, Ten Golf Pro-Am, and Judo International Mandurah Open during the financial year.

Peel Chamber of Commerce and Industry (Peel CCI)

A new service agreement is in place with the Peel Chamber of Commerce and Industry. Annual membership and Gala Awards sponsorship payments have been made. The first partner event (Economic Development Breakfast) was held in February 2025.

Tourism Development

Visit Mandurah has provided their Annual Report and Strategic and Operational Plans in line with the requirements of the MoU.

Projects Commenced

Falcon Coastal Shared Path

The City has received Federal Government funding to undertake upgrades to the Falcon Coastal Path. Detailed design to be completed, with construction to commence in mid 2026.

Lakes Road South Upgrades

Transport and traffic consultants engaged to complete traffic modelling in conjunction with the Mandurah Health Precinct Structure Plan.

Western Foreshore Leisure Precinct Master Plan

Implementation plans currently being developed with budget allocation for delivery being scheduled through the Long Term Financial Plan (Coast Hazard Mitigation, road and intersection modifications, carpark upgrades and public open space and landscaping improvements).

Western Foreshore Commercial Site

Council support for the project reaffirmed with final documentation for the land excision to be submitted to DPLH.

Mandurah Strategic Centre Structure Plan

Project planning completed. Procurement of specialist consultancy services and stakeholder engagement (including State Government consultation) underway. Stage 1 community engagement to commence in early 2025/26.

City Centre Signage

The development of a draft Signage Framework has commenced. The process will pull together existing policy and signage manuals.

Yalgorup National Park

Detailed design for Stage 1 activation elements completed. Land tenure arrangements to be finalised with delivery to commence in 2025/26.

City of Mandurah Events Strategy

The draft Festival & Events Strategy has been finalised and will be presented to Council in July 2025 for consideration.

Aged Care Centre of Innovation

Needs Analysis, Feasibility study and Business Case for an Aged Care Training and Workforce Centre of Innovation completed. Advocacy for government funding (State and Federal) is ongoing, however was not supported as either election commitments or through the State Government's 2025/26 budget.

Entrepreneurial Capacity Building Program

The first round of Startup Smart Entrepreneurship and Capacity Building programs was held in February - April 2025. Registrations underway for the second round commencing July 2025.

Human Capital Development

Job fairs facilitated by the City have supported employment outcomes.
Children's University Program continued and expanded in 2025 with a total of eight schools offering the program.

Investment Attraction

Planning for actions to support Investment Attraction to the City are underway, including marketing campaign, collateral and investment support services.

City Centre Activation

City Centre Business Incentive Grants supported new activities and activations, including a community-led place-making project (Town Boosters) undertaken in Smart Street Mall to support businesses and address issues of anti-social behaviour.

Business Conferences and Events Support Program

The City sponsored key conferences including the WA Trails Forum, AI Conference, and Economic Development Breakfast, as well as enhanced long-standing business events such as the PCCI Gala Awards, Great Southern Hackathon, and Mandurah Tech Fest.

Giants of Mandurah

The Giants of Mandurah exhibition remains popular with visitation continuing to be steady.



Projects In Planning

Active Transport Plans

The first of these plans is being prepared as part of the Mandurah Strategic Centre Structure Plan review project.

Mewburn Carpark and George Robinson Gardens

Development of the draft concept plans for upgrades to the Mewburn Car Park, surrounding road network and George Robinson Gardens has commenced.

Mandurah Terrace South

Project planning has commenced. Scope of work being defined.

Streetscape Upgrades

Concept plans for priority upgrade areas are being progressed with designs to be finalised in 2025/26.

Yalgorup National Park Northern Access Road

Quail Road design finalised. Environmental approvals being progressed. Construction to commence in early/mid 2026.

New Tourism Accommodation

Tourism Western Australia has been engaged on potential sites for new tourism accommodation offerings in Mandurah. Discussions have also been held with potential developers who are exploring accommodation options on new and existing redevelopment sites.

Mandurah Library Site Master Plan

The Library and Learning Hub needs analysis and business case is currently underway. This work needs to be completed prior to the Master Plan commencing.

Focus area: Community

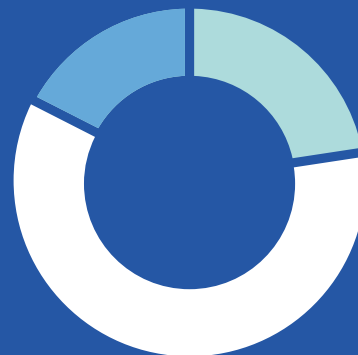
Objectives

- 2.1** Access to support services that enhance opportunities for everyone
- 2.2** Safe and connected communities
- 2.3** Inclusive and welcoming places, spaces and neighbourhoods
- 2.4** An enriched, creative and empowered community that values culture, heritage and lifelong learning
- 2.5** A healthy lifestyle and healthy community, with an emphasis on prevention
- 2.6** Modern health facilities and services that are local, accessible, affordable, and fit for purpose

Total number of projects

40




Project status





- Completed (9)
- Commenced (22)
- In Planning (9)

Key project in focus: Dawesville Community Centre

What has been achieved

-  Building construction completed
-  Landscaping finalised
-  Management model and booking process completed

To be progressed in 2025/26

-  Play space installation
-  Official opening

Strategies and plans

✓ **Completed**

Community Infrastructure Plan

Community Safety Strategy

Homelessness and Street Present Action Plan (Sector Led)

🕒 **Progressing in 2025/26:**

Rushton Park Master Plan

Age Friendly Strategy

Public Health and Wellbeing Plan 2026-2030

Literacy Strategy

City Centre Heritage Trail Plan

Mandurah Health Precinct Structure Plan

Reconciliation Action Plan (Stretch RAP)

Mandurah Aquatic and Recreation Centre (MARC) Master Plan

Peelwood Reserve Master Plan

2025/26 Future Project Achievement Highlights

Central Mandurah Library and Learning Centre Needs Analysis completed

Mandurah Netball and Multi-purpose Hard Courts Complex planning commenced

Mandurah Health Precinct Structure Plan approved

Coodanup Foreshore stage 4 works completed

Mandurah Arts Festival delivered



Projects Completed

Community Infrastructure Plan

The Community Infrastructure Plan was adopted by Council in April 2025.

Dawesville Community Centre Management Model

The facility is scheduled to open in August 2025. Management model and booking process finalised.

Cinema Complex Upgrades

Renewal of the Cinema HVAC system complete.

Southeast Dawesville Channel Foreshore Development (Dawesville)

Stage 2 works completed with the official opening to be held in August 2025.

Warrungup Springs Reserve Boardwalk Replacement (Dawesville)

Project completed with boardwalk to reopened in July 2025.

Club Development Program

The third year of the State Government's Every Club Funding program has been finalised. The key focus for the program is to build sustainable, well-governed sports clubs in Mandurah.

Community Safety Strategy

New Strategy developed and implementation commenced. Key actions included the official strategy launch in November 2024 at Music in the Burbs, soft launch of the upcoming rebate scheme, Eyes on the Street, and communication activities such as pole wraps promoting what to report and how.

Homelessness and Street Present Action Plan (Sector Led)

The Shared Approach to Ending Homelessness Action Plan 2025-2027 was endorsed by Council in December 2024. Implementation underway.

Grants and Funding Program

The City has continued to deliver its Community Grants Program with two Community Grant Rounds and one Partnership Grant round being administered during the year.

Projects Commenced

Dawesville Community Centre

The Dawesville Community Centre building construction is complete and is scheduled to open in August 2025.

Access and Inclusion Plan

The City continues to advance accessibility and inclusion through the AIP, working with stakeholders and internal teams to achieve key outcomes. The annual report has been submitted to the State Government.

Local History and Heritage

The City is exploring storage and display options for the historic Canopus boat. The Museum showcased the "Putt Putt Motors in Putt Putt Boats" exhibition, highlighting Mandurah's maritime heritage, and continues to deliver diverse exhibitions including Rhythms of Persia, Crab Tales, and a Heritage Month archaeology feature.

Mandurah Library and Learning Hub

Consultants appointed in February 2025. Expected to be completed by December 2025.

Rushton Park Master Plan

Draft plan adopted for advertising by Council in June 2025.

Regional Netball and Shared Use Sports Facilities

The project was granted \$20m through a State Government election commitment as part of the 2025 State Election. The City is working with the State Government to undertake due diligence to secure a preferred site for the development.

Peel Hockey Facilities

External grant funding of \$288k secured through the State Government's Community Sport and Recreation Facilities Fund (CSRFF). Project expected to be delivered in 2025/26.

Mandurah Performing Arts Centre Upgrades

Concept plans detailing three upgrade options for the ManPAC have been completed by consultant architects to inform and assist with advocacy efforts. Critical renewal projects were completed in 2024/25 financial year. Full HVAC system renewal is currently in design for delivery in the 2025/26 financial year.

Literacy Strategy

Draft Strategy development underway.

Mandurah Health Precinct Structure Plan

The environmental assessment, local water management plan, bushfire management plan and traffic modelling have been completed. Development of draft Structure Plan underway.

Age Friendly Strategy

Draft Strategy and associated Action Plan development underway.

Mandurah Road Pedestrian Bridge

This is a Main Roads project, and the City continues to support advocacy efforts.

Sutton Farm Development (Halls Head)

Private capital works have commenced. Draft legal agreement to secure public access finalised.

Coodanup Foreshore Staged Upgrade (Coodanup)

Latest stage expected to be completed by August 2025.

Norwich Reserve (Greenfields)

Final design completed.

Community Sport and Recreation Facility Fund (CSRFF)

The City secured \$288,000 for the surface upgrade at Mandurah Hockey Stadium Awaiting outcome of the Club Night Lights Program to install LED lights on existing towers at Rushton North Reserve (\$100K).

Arts and Culture Strategy

The deliverables from the Arts and Culture Strategy are being met in a timely manner. CASM is delivering professional development, exhibitions and providing opportunities for artists such as the gift shop, library, workshop and residency program. The 2024 Mandurah Arts Festival was delivered.

Place Enrichment Strategy

Programs and projects delivered successfully and well received by the community including Moonlight Movies, Music in the Burbs, Miami Plaza activation and workshops to build community capacity.

Reconciliation Action Plan (Stretch RAP)

A new iteration of the policy on Welcome to Country, Acknowledgement of Country and Cultural Protocols was endorsed by Council in August 2024. A consultant was appointed to undertake Aboriginal community engagement to inform the development of the new Reconciliation Action Plan.

Youth Development Strategy

Continued delivery of core programming such as Youth Advisory Group activities at Billy Dower Youth Centre, school outreach and school holiday events.

Mandurah Performing Arts Centre Support

The City continues to provide funding and support to the Mandurah Performing Arts Centre in line with the Funding Agreement.

Public Health Plan

The draft Public Health and Wellbeing Plan 2026-2030 has been updated to reflect the State Health Plan Pillars. Internal engagement undertaken and expected to be finalised in 2025/2026.

Projects In Planning

Men's Sheds

The City continued to support advocacy efforts seeking election commitments towards Men's Shed projects.

City Centre Heritage Trail

Project scope and community engagement approach being developed to ensure the Heritage Trail is established in partnership with key stakeholders, volunteers and community groups. Election commitment funding agreement currently being processed.

Parkridge Boat Ramp (Bouvard)

Parkridge boat ramp upgrade/renewal has been postponed. Due to the asset condition at the Birchley Street boat ramp, this has now become the priority project. The City was successful in securing a grant of \$678,750 under the Recreational Boating Facilities Scheme (RBFS) for renewal of the Birchley Street facility, with the renewal to be conducted in 2025/26.

Bardoc Reserve (Greenfields)

Design expected to commence in the 2025/26 financial year.

Dawesville Youth Park (Dawesville)

Project deferred and replaced with the planned development of the Lakelands Youth Park.

Blue Bay Foreshore (Halls Head)

Design expected to commence in the 2026/27 financial year, with construction expected in the 2027/28 and 2028/29 financial years.

Glencoe Reserve (Halls Head)

Design expected to commence in the 2026/27 financial year, with construction expected in 2027/28.

Milgar Reserve (Mandurah)

Design expected to commence in the 2026/27 financial year, with construction expected in the 2027/28 and 2028/29 financial years.

Mississippi Reserve (Greenfields)

Concept design under review. Delivery expected to commence in early 2026.

Focus area: Environment

Objectives

- 3.1** Nature has a voice in all decision making
- 3.2** A shared responsibility for our environment with a focus on engagement, education and respect
- 3.3** Our natural environment is celebrated, protected and restored for generations to come
- 3.4** Our built environment is clean, accessible and sustainable
- 3.5** Our coast and waterways are healthy and celebrated

Total number of projects

18




Project status






- Completed (2)
- Commenced (14)
- In Planning (2)

Key project in focus: Coastal Management

What has been achieved

-  Northern Beaches CHRMAP developed
-  Town Beach Seawall funding secured
-  Southern Beaches CHRMAP being developed

To be progressed in 2025/26

-  Construction of the Town Beach Seawall
-  Finalise Southern Beaches CHRMAP
-  Commence Estuarine CHRMAP planning

2025/26 Future Project Achievement Highlights

- Funding towards restoration of the Peel Harvey Estuary and Waterways
- Permanent Sand Bypassing for Mandurah Estuary Mouth and Dawesville Channel

Strategies and plans

✓ **Completed**

Mandurah Biodiversity Strategy

🕒 **Progressing in 2025/26:**

Arterial Streetscape Master Plan

Urban Canopy Plan

Ecological Corridors Plan

Litter and Illegal Dumping Plan

Waste Management Centre Master Plan

Southern Beaches Coastal Hazard Risk

Management and Adaptation Plan (CHRMAP)

Estuarine Coastal Hazard Risk

Management and Adaptation Plan (CHRMAP)

Northern Beaches Access Plan

Fauna Conservation Management Plan

2025/26 Project Highlights

Advocacy for funding for restoration of the Peel Harvey Estuary and Waterways

Town Beach Seawall completed

Southern Beaches Coastal Hazard Risk Management Adaptation Plan (CHRMAP) completed

Estuarine Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) grant application determined

Urban Canopy Plan



Projects Completed

Water Monitoring and Management

Lake water sampling and monitoring reports completed. Love our Lakes workshop held at Bruce Creswell Reserve.

Waterwise Council Program

The City was re-endorsed as a Gold Waterwise Council for 2025, in recognition of its efforts in efficient and sustainable water use. The Mandurah Aquatic and Recreation Centre was named Platinum Waterwise Aquatic Centre of the Year for 2025.

Projects Commenced

Tims Thicket Septage Facility

Tims Thicket Liquid Waste Decommissioning Plan was approved by Council in March 2025. Awaiting final approval from the Department of Water and Environmental Regulation.

Waste to Energy Service

The City commenced delivering approximately 700 tonnes per week of municipal waste to the Kwinana Energy Recovery Plant in December 2024 and is currently delivering its full complement of waste (850 tonnes per week).

Town Beach Seawall

Design work and costings completed. Grant application submitted under the Department of Transport's Hotspot Coastal Adaptation and Protection (H-CAP) program.

Doddi's Beach Coastal Erosion Protection

Adaptation study including optioneering and concept design work completed. Grant application submitted under the Department of Transport's Coastal Adaptation and Protection (CAP) program to facilitate capital works project planning and detailed design.

Waterways Infrastructure Review

Waterways Infrastructure Review completed. Actions from the review underway.

Restoration of the Peel Harvey Estuary and Waterways

The City continues to support the Peel Harvey Catchment Council's advocacy efforts to secure State Government support. \$8.5 million commitment made as part of the WA State Government Election to implement the Binjarab - Djilba Protection Plan.

Southern Beaches Coastal Hazard Risk Management and Adaptation Plan (CHRMAP)

Draft CHRMAP to be developed by July 2025 with final CHRMAP to be completed by December 2025.

Estuarine Coastal Hazard Risk Management and Adaptation Plan (CHRMAP)

Grant funding application lodged through the Department of Planning, Lands and Heritage (DPLH) Coastal Management Plan Assistance Program (CMPAP). Project expected to commence in 2025/26 subject to funding approval.

Waste Management and Education

Waste Education Plan implementation actions for the financial year delivered.

Coastal Planning and Risk Management

The City is collaborating with the Department of Transport to progress the Phase 1 Technical Studies from the Permanent Sand Bypassing Feasibility Investigation Implementation Plan. Year 2 Northern Beaches CHRMAP priority projects are underway, including detailed design for Doddi's Beach erosion protection, Town Beach seawall delivery, a Beach Access Master Plan, and drone-based coastal monitoring.

Environmental Planning

Implementation of the Environment Strategy, and the Greening Mandurah Framework is progressing in accordance with implementation plans.

Mandurah Biodiversity Strategy

The actions of the Biodiversity Strategy continue to be implemented with many Bushland Management Plans being updated, including Alder Court, Dawesville East, Dawesville West, Linville, Paraguay, Herron Foreshore, Island Point, Harry Perry and Elegant Reserves.

Bushland Conservation

The Bushland Conservation Policy has been reviewed and amendments drafted. The updated policy will be presented to Council in July 2025.

Biosecurity Program

The City actively supported regional biosecurity efforts through continued participation in Peel-Harvey Biosecurity Group Committee meetings and key on-ground management actions including continued feral animal control/management.

Projects in Planning

Waste Management Centre Upgrade

Planning for upgrades to the Waste Management Centre has commenced. Scope of works to be progressed in 2025/26.

Soldiers Cove Seawall

Planning due to commence in 2026/27 using outputs from the Estuarine CHRMAP.

Focus area: Leadership

Objectives

- 4.1** Demonstrate regional leadership and advocate for the needs of our community
- 4.2** Provide professional customer service, and engage our community in the decision making process
- 4.3** Build and retain a skilled, agile, motivated and healthy workforce
- 4.4** Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices
- 4.5** Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values

Total number of projects

15

Project status



- Completed (4)
- Commenced (10)
- In Planning (1)

Key project in focus: State and Federal Funding Requests

What has been achieved

-  \$20 million secured for the new Mandurah Netball and Multi-purpose Hard Court Complex
-  \$6 million State funding secured for new multi-use sports courts at the MARC
-  \$4 million Federal funding secured for new multi-use sports courts at the MARC
-  \$8.5 million to implement the Bindjarab Djilba Protection Plan for the Peel Harvey Estuary
-  \$9.7 million to commence the infill sewer project in Falcon
-  \$400,000 for upgrades at Merlin Street Reserve, Falcon
-  \$200,000 towards planning for a new secondary school in Dawesville
-  \$200,000 for upgrades at Peelwood Reserve, Halls Head

Strategies and plans

Completed

Child Safe Plan

Long Term Financial Plan

Corporate Business Plan

Progressing in 2025/26:

Strategic Community Plan

Long Term Financial Plan

Local Planning Strategy

Customer Service and
Community Engagement
Strategy

Privacy and Responsible
Information Sharing (PRIS) Plan

Community Engagement
Framework

Workforce Plan

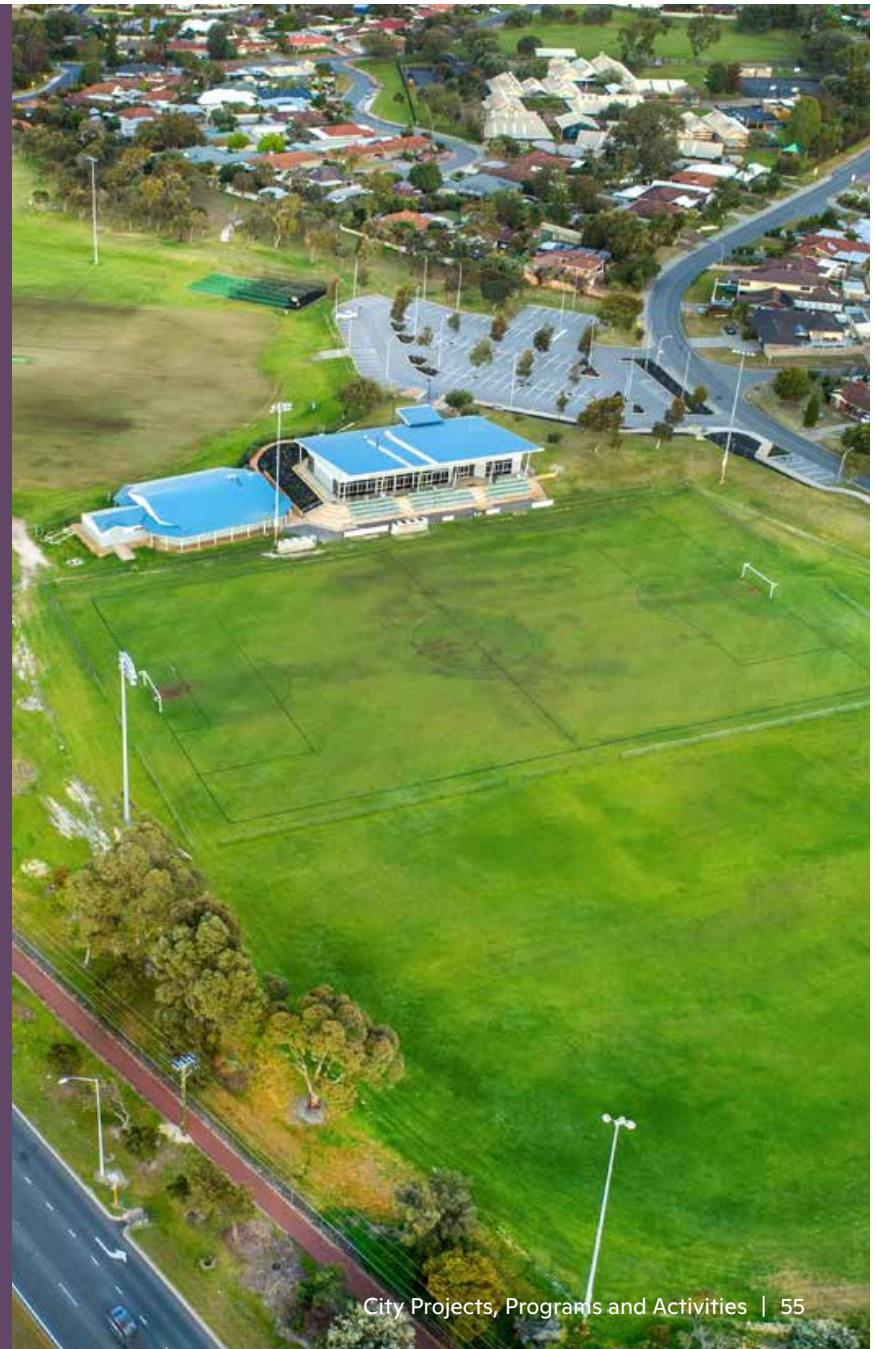
**2025/26 Future Project
Achievement Highlights**

Customer Service and
Community Engagement
Strategy

Website Development
completed

Community Sentiment and
Perception Framework
commenced

New Operations Centre
planning underway



Projects Completed

Corporate Business Plan

The annual review of the Corporate Business Plan has been completed with the new 4-Year plan (2025-2029) adopted by Council in June 2025.

Long Term Financial Plan

The Long Term Financial Plan was adopted by Council in June 2025.

Annual Budget and Fees and Charges

The 2025/26 Annual Budget and schedule of Fees and Charges were adopted by Council in June 2025.

Corporate Business System

Service Level Agreement target of 99.5% system availability met.

Projects Commenced

Local Planning Strategy: Review and Update

A desktop review and audit of existing Structure Plans has commenced, with a report to Council expected in November 2025.

State and Federal Funding Requests

Advocacy efforts for State and Federal funding commitments are ongoing.

Customer Service Strategy

The review of the City's Customer Service Strategy has commenced and will continue to be progressed in 2025/26.

Privacy and Responsible Information Sharing (PRIS) Plan

Development of a plan to govern the City's accountabilities for the responsible sharing of information in line with the State Government's new PRIS legislation has commenced.

Community Engagement Framework

The development of the Community Engagement Strategy has commenced and will be progressed in 2025/26.

Workforce Plan

The City continues to actively implement its Workforce Plan.

New Operations Centre

Procurement planning has commenced for the appointment of a consultant to progress preliminary planning for the new Operations Centre.

Marketing, Communications and Engagement

Communications efforts continue across the four key focus areas, with the transition to a full strategic framework targeted for completion by end of 2025.

Civic Events and Citizenship Ceremonies

The Civic events program was delivered, including recognition events, Elected Member community chats, Australia Day Citizenship Ceremony and Community Citizen of the Year awards, and Junior Council 40 year anniversary celebration.

Child Safe Organisation

The Child Safe Plan, Child Safe Statement and Child Safe principles were included in the Contract Lifecycle Management Framework.

Projects In Planning

Administration Building HVAC

Planning and design to commence in 2027/28 as part of the Administration Building refurbishment. Construction expected to commence in 2028/29 and completed in 2029/30.



2024/25 Service Performance



Transform Mandurah

Number of business-support engagements	1,141
Number of people participating in entrepreneurship programs	80



Customer Services

Number of Customer Service counter visits	23,917
Telephone calls to Customer Services	76,494
Calls resolved at first point of contact (Contact Centre)	87%
Calls answered within 20 seconds	66%
Average call wait time	53 seconds
Post transaction customer satisfaction	75%
Number of customer requests logged	26,704
Number of payments received	7,272



Libraries

Items borrowed from Mandurah Libraries	248,473
New library members	4,011
Active library members	26,546
Number of Digital Hub training participants	1,925
Library visits	238,479
eBook, eAudio and eMagazine issues	114,223



Seniors

Mandurah Seniors and Community Centre members	2,173
Seniors and Community Centre visits	179,902




Contemporary Art Spaces Mandurah

Exhibition visitors	3,159
Community engagement attendees	470
Value of artwork sold	\$50,725



Waste Management


Household waste collected	32,950 Tonnes
Household recyclables collected	6,459 Tonnes
Green waste collected over two verge collections	2,709 Tonnes
Hard waste verge collection	2,321 Tonnes
Scrap metal recovery	519 Tonnes
Waste collected from street and park bins	1,328 Tonnes




Procurement		
No. of local businesses submitted for tenders		23
No. of tenders awarded to local businesses		5
No. of tenders awarded to businesses outside Mandurah with commitment to local content		8




Rangers		
Reported dog wanders		1,738
Reported dog attacks		312




Cemeteries		
Number of burials		57
Ashes Interments		25



Environmental Health		
Food premise inspections		1,176
Water sample collections (public swimming pools)		855



Recreation		
Recreation Centre visits		1,042,292
Recreation Centre Health and Fitness Members		3,811
Swim School enrolments		4,735
Kidsport Applications approved		242 vouchers approved



Building Compliance		
Private swimming pool and spa inspections		3,625
Value of building work approved		\$687 million
Time taken to issue building permits (approx. average no. of working days)		
<ul style="list-style-type: none"> Certified Uncertified 		7 14
No. of building and compliance complaints received		953
No. of building and compliance complaints resolved		797
No. of building orders		7
No. of planning directions		2
No. of prosecutions		2



Planning Services	
No. of structure plan applications determined within legislative timeframe	4 (100%)
No. of development applications determined within legislative timeframe	519 (70%)
No. of subdivision referrals determined within legislative timeframe	40 (64%)
No. of subdivision clearances determined within legislative timeframe	53 (100%)

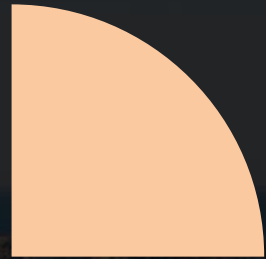


Leases, licences and Trading Permits	
No. of issued Trading Permits	33
No. of Leases or Licences with community groups or not for profits	23
No. of Leases or Licences with recreational sporting groups	23
No. of Marina and Jetty Leases or Licences	19
No. of commercial Leases or Licences with business operators	23



Citizenship Ceremonies	
No. Citizenship Ceremonies conducted	5
No. new residents made citizens	603





Statutory and Financial Performance





Access and Inclusion

The City of Mandurah is committed to ensuring people with disability are valued, respected, and included as active members of the community. In line with the Disability Services Act 1993, all local governments are required to develop, implement, and report on an Access and Inclusion Plan (AIP). This plan identifies barriers and sets out strategies to improve access to services, facilities, and participation in community life.

Over the past year, the City has continued to make steady progress by working closely with community stakeholders and teams across the organisation. The AIP remains an important framework guiding these efforts and supporting an inclusive and accessible Mandurah for everyone.



Outcome One: People with disability have the same opportunities as other people to access the services of, and any events organised by, the City of Mandurah.

- The City delivered Healthy Me Connected, a free five-week program supporting people with disability and their support workers to build healthy habits, try new activities, and connect with others.
- A four-week Fun Fit for Everyone trial was held at the MARC, offering inclusive activities such as tabloid games, chair fitness, and dance. Positive feedback led to the program continuing as an ongoing term-based initiative.
- Communication boards and Social Stories™ were updated and made available for events including Crab Fest, the Christmas Pageant, and New Year’s Eve celebrations, helping people plan and participate with confidence.
- The Crab Fest Accessibility Guide, including the Sensory Access Map, was refined to make it easier for people with disability, families, and support workers to prepare for the event.
- For the first time, a sensory space was introduced at Crab Fest, staffed by WA All Abilities Football. Over 900 people visited the space across the weekend. A Chill Out Zone was also provided, supporting a calm and inclusive experience for all ages.
- Sensory Santa returned for a second year at CASM, offering a welcoming environment for children with sensory needs to experience Christmas.
- The Christmas Lights Trail featured audio descriptions for selected installations to improve access for people who are blind or have low vision.
- The City produced an Accessible Events Guide, including a video to help staff and community members plan events that are more inclusive for people with disability.



Outcome Two: People with disability have the same opportunities as other people to access the buildings and other facilities of the City of Mandurah.

- The Eastern Foreshore Playground was upgraded to include a Sway Fun Glider, allowing people who use wheelchairs to roll directly onto the equipment and play alongside others. This inclusive feature has replaced the Liberty Swing, which only supported segregated play.
- The Eastern Foreshore North and Central precinct redevelopment introduced accessible picnic tables, shelters, pathways, and ACROD bays with rear parking access designed to accommodate wheelchair vans with lifts or ramps. The levels around TODS Café were also regraded, removing the narrow footpaths and steps to create a flat, accessible area that connects seamlessly with the surrounding space. New signage was installed to welcome people with assistance animals and guide visitors to accessible connections with the Mandurah Traffic Bridge.
- The City's Access and Inclusion Advisory Group worked collaboratively with the State Government contractor, Georgiou, to plan the Accessible Fishing Platform as part of the Mandurah Bridge Duplication project. The design includes a communication board, ramp access to the adjacent sand area, and ACROD parking with convenient access to the platform. Feedback from the group helped ensure the facility meets the needs of people with disability and supports inclusive use by the whole community.
- New ACROD bays were installed in high-use locations including Keith Holmes Reserve and Samphire Cove Nature Reserve.

Outcome Three: People with disability receive information from the City of Mandurah in a format that will enable them to access the information as readily as other people are able to access it.

- Communication boards were installed at Dawesville Foreshore Reserve and Eastern Foreshore Reserve. These boards help people with communication difficulties express themselves by pointing to symbols, supporting inclusion in community spaces.
- My Community Morning Tea was introduced as a monthly event at the Mandurah Aquatic and Recreation Centre, designed specifically for people with disability and support workers. Sessions included guest speakers, morning tea, colouring activities, and information about local inclusive services and delivered in an accessible, welcoming format.
- An Inclusive Community Activities page was launched on the City's website and is updated monthly to share information about community activities that welcome people with disability. A magnet with a QR code linking directly to the page has been distributed to help people find this resource easily.
- Visual Stories and communication boards were introduced and updated at a range of City events to help people plan and support communication needs. They also signal that events are welcoming and inclusive.
- The City created My Community Chat Cards using images and plain language to spark conversations about getting involved in community life. These are available at events, online for free download, and shared with providers, schools, and groups.
- A video was developed to explain how to use a communication board, helping the community build confidence in supporting people who use them.

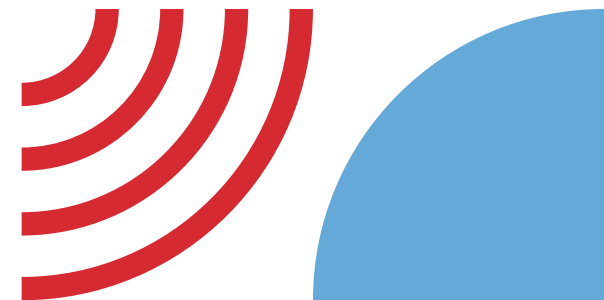
Outcome Four: People with disability receive the same level and quality of service from City officers as other people receive.

- Autism awareness training was delivered to staff, with 40 participants from a range of business units building skills and confidence to support people with autism.
- Staff attended Key Word Sign training, increasing understanding of communication methods used by people with disability and supporting more inclusive interactions across the organisation.
- The Hidden Disabilities Sunflower video was provided as an online training resource to City staff who became Hidden Disability Supporters, wearing sunflower lanyards to signal that City facilities are welcoming and disability-positive environments.
- The City's website was updated to include an 'Accessibility' link on the homepage, making it easier for staff and community members to find information about accessible facilities, services, resources, and activities. Improving customer satisfaction and reducing response times.
- Resources were updated to provide more detailed information about popular topics, including beach access, accessible parks, peer support groups, inclusive sport and recreation activities, and Changing Places facilities. This helps people access information independently.
- The Customer Service Delivery Manual was updated to include information to help staff interact more confidently with people with disability, including guidance on the Hidden Disabilities Sunflower initiative and strategies for assisting a person experiencing dysregulation or challenging behaviours.

Outcome Five: People with disability have the same opportunities as other people to make complaints to the City of Mandurah.

- The Mandurah Disability Network held quarterly meetings, creating a space for people with disability, families, advocates, and service providers to connect, share feedback, and learn how to raise concerns.
- The City supported the Disability Expo, led by John Tonkin College, which brought together over 100 stallholders and hundreds of visitors to showcase services and resources. The event provided clear pathways for people with disability, families, and carers to access information, ask questions, raise concerns, and make complaints if needed, ensuring everyone has the same opportunities to be heard and supported.

The City of Mandurah is committed to ensuring people with disability are valued, respected, and included as active members of the community.



Outcome Six: People with disability have the same opportunities as other people to participate in any public consultation by the City of Mandurah.

- People with disability and support workers attending the My Community Morning Tea have contributed to projects like the Community Infrastructure Plan and co-designed the Fun Fit for Everyone trial program.
- The City hosted two autism awareness workshops during National Autism Awareness Month in April 2025. Two local autistic people shaped the content and participated as panellists, bringing lived experience to both sessions. Workshops were delivered for City staff and community members to build autism awareness and confidence.
- The Access and Inclusion Advisory Group continues to play an important role in helping the City engage with people with disability and the disability sector. Over the past year, the group provided feedback on a range of projects and plans, including the
 - Western Foreshore Leisure Precinct,
 - Mandurah Library and Learning Hub,
 - Customer Service Delivery Standards,
 - Mewburn Car Park Plan,
 - Community Infrastructure Plan,
 - Accessible Fishing Platform as part of the Mandurah Duplication Bridge project,
 - Southern Beaches Coastal Hazard Risk Management and Adaptation Plans,
 - Local Government Property and Public Places Local Law,
 - Eastern Foreshore North and Central Precinct.





Outcome Seven: People with disability have the same opportunities as other people to obtain and maintain employment with the City of Mandurah.

- A volunteering workshop was delivered specifically for people with disability and their support workers, providing information about how to get involved in volunteering roles with the City. The session acknowledged that volunteering can be an important step toward employment for some people.
- A Mini Open Day was held at the MARC for six people with disability to explore a general hand position, meet staff, and try out some of the tasks involved. The City used the customised employment process in collaboration with the Mandurah Rockingham Customised Employment Network, with members submitting Job Discovery Records to identify interested candidates. This approach gave local people with disability the opportunity to see whether they might like to work in a facility like the MARC, while also allowing the City to gain experience in using a customised employment process.
- The City's Community Grants Program funded a project aimed at increasing awareness among local employers about how to use a customised employment approach to create meaningful job opportunities for people with disability in Mandurah.

The City's progress in implementing the Access and Inclusion Plan over the past year demonstrates a strong and ongoing commitment to building a community where everyone feels welcome and included. Through new initiatives, continuous improvements, and close collaboration with community members and stakeholders, the City remains focused on creating a more accessible and inclusive Mandurah.



Information Management

The City's Information Management Unit is comprised of qualified information professionals who take responsibility for providing records management services in accordance with the *State Records Act 2000* and administering the *Freedom of Information Act 1992*.

Services provide include:

- Recordkeeping policy management and practices
- Records lifecycle management including capture and registration, filing and archiving, retention and disposal
- OneCouncil Enterprise Content Management (ECM) administration
- Training City employees in recordkeeping and use of OneCouncil ECM
- Processing Freedom of Information (FOI) access requests
- Privacy and Responsible Information Sharing (PRIS) readiness tasks
- Processing Copy of Plans requests to facilitate property owners' access to building documents

Key Achievements 2024/25

- Completed migration of records from WeConnect to OneCouncil (project collaboration with Business Systems and Working Smarter Team)
- Hosted the Local Government Records Management Group meeting (current secretary)
- Information Statement reviewed and published
- Processed 32,881 council@mandurah incoming emails (31.8% increase from previous financial year)
- Processed 9,057 items of incoming physical correspondence (21.6% increase from previous financial year)
- Compliant destruction of 42 boxes (43 boxes previous year)
- Processed 985 Copy of Plans applications (981 previous year)
- Processed 1,575 internal requests for electronic document and records management system administration tasks to be completed

- Continued progression of PRIS awareness and readiness for the organisation

To comply with the *State Records Act 2000 (WA)* and Principle 6 of State Records Commission Standard 2, the City is required to report annually on key components of compliance with the approved Recordkeeping Plan including recordkeeping systems, training programs and the recordkeeping induction program.

Evaluation of Recordkeeping Systems

The City's Record Keeping Plan was last submitted for review in October 2022 and was approved at the State Records Commission meeting on 28 November 2022. The current Record Keeping Plan is still an accurate reflection of the City's recordkeeping program, including information regarding the City's recordkeeping system(s), disposal arrangements, policies, practices, and processes. In accordance with section 28 of the *State Records Act 2000*, which requires a review of the Plan to take place every five years, a subsequent review of the Record Keeping Plan is due for completion by 28 November 2027.

Recordkeeping Training Program

The City's recordkeeping training program is comprised of a combination of formal classroom style learning, a curated collection of 'self-help' resources available online to all employees of the City, a ticketing system for responding to recordkeeping support requests, and a responsive phone and in person support service.

New employees of the City with administrative obligations are scheduled to attend a mandatory training session that includes information regarding recordkeeping responsibilities and processes, as well as a comprehensive introduction to navigation and use of the City's Electronic Document and Records Management System (EDRMS). Existing staff are also encouraged to attend this session if they require refresher training, along with the option to attend an ECM OneCouncil 'Next Level' session which is designed for users interested in learning some of the more advanced functions of the EDRMS.

Throughout the 2024/2025 year, 91 staff attended the New Starter training, and 49 staff attended the Next Level. Recordkeeping training tailored for specific business units is scheduled on demand, or to coincide with changes to a team's recordkeeping processes, with 12 staff attending these sessions throughout the year.

Recordkeeping Induction Program

Employees new to the City are required to complete a mandatory online induction that outlines recordkeeping responsibilities aligned to the City's approved Recordkeeping Plan, and relevant legislation including the *State Records Act 2000* and *Freedom of Information Act 1992*. The online module includes interactive elements and links to additional information to increase employee engagement and improve retention of key information.



Freedom of Information

Freedom of Information provides members of the public the right to access government documents, subject to some limitations including documents publicly available, or made available from the current fees and charges schedule.

Pursuant to Part 5 of the *Freedom of Information Act 1992 (WA)*, the City must prepare and publish an annual Information Statement which outlines information about the City and its functions, the Freedom of Information process, and information that can be readily accessed outside the Act. The current Information Statement is accessible via the City's website.

	2024/25	2023/24	2022/23	2021/22	2020/21
FOI Applications Received	22	13	17	8	10
Average processing time (days)	39	38	30	32	29
Access in Full	2	0	0	1	2
Access with Editing	17	7	13	6	6
Applications Withdrawn	0	1	0	1	0
Refused Access (Section 26)	1	1	1	0	1
Access refused to all requested documents	2	3	1	1	0

Access to documents outside the formal process

According to the Office of the Information Commissioner, one of the most effective measures agencies can take to achieve the objects of the *Freedom of Information Act* is to disclose information outside the formal process, unless there is a good reason not to do so. This can be achieved by adhering to the principles of 'open by design' where information is proactively published, or by providing requested information without the requirement for a formal FOI application.

In 39 cases during the 2024/25 financial year, engagement with a Freedom of Information Coordinator resulted in requested information being supplied outside the formal application process, or in the customer deciding not to proceed with an application.



Grants, Subsidies and Contributions

Asset Management Grants

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets, that were received by the City during the last three years.

2024/25	2023/24	2022/23
\$26,448,208	\$25,981,030	\$13,239,954

Community Grants

Council adopted a revised Council Grants and Funding Policy in August 2024. All recipients complied with the criteria of all grant programs at the time of award.

Total value of grants allocated in 2024/25 across both the Community Funding and Community Partnership Grants was \$242,266.

Community Funding

Total Grant Pool Available: \$120,000 split over two rounds

Total Grants Awarded: \$87,066

Group/Event	Value of Funding	Program Description
Round 1 – September 2024		
Peel Volunteer Resource Centre Inc.	\$5,000	Training to enhance volunteer management capacity for community organisations
Regional Businesswomen’s Collective Inc.	\$980	Audio equipment to facilitate meetings
Mandurah Bonsai Club Inc	\$2,588	Equipment to improve accessibility
Eastlake Church Inc.	\$3,795	Light it Up Community Christmas Party
Cockburn GP Super Clinic Limited	\$5,000	Free Mandurah ear health clinic for Aboriginal children
Australian Blind Bowlers Association Inc.	\$1,500	Promotion of National Blind Bowling Championships hosted in Mandurah
Meadow Springs Residents Group Inc.	\$1,728	Christmas community event with entertainment, activities and Santa visit at Quarry Park.

Group/Event	Value of Funding	Program Description
Mandurah Early Years Action Group	\$4,100	Family event promoting early childhood development and professional development workshop
Coastal Waste Warriors Inc	\$4,183	Electronic sign-in system and educational materials for beach clean-up events
Fishability Inc.	\$2,670	Self-inflating life jackets for disability fishing boat program
Bridge Builder Inc.	\$4,010	Annual Christmas hamper distribution and community celebration for struggling families
Estuary Guardians	\$5,000	Junior Estuary Guardians Activity Book
Round Total	\$40,554	
Round 2 – February 2025		
Uniting Outreach Mandurah	\$2,174	Fortnightly morning tea gatherings for people with mental health conditions
Calvary Youth Services Mandurah Inc	\$5,000	Free trauma and addiction training for local community service workers and volunteers
Scribblers Mandurah Murray Writers Group Incorporated	\$729	Annual anthology publication celebrating local writers' creativity
Chorus Australia	\$5,000	Inclusive Community Art Program for people of all abilities and backgrounds
Peel ADHD Parent Support	\$3,960	Free drop-in support sessions for parents raising children with ADHD
Dress for Success Western Australia	\$3,996	Mandurah Outreach - Styling and career support for women entering the workforce
Midway Community Care	\$1,500	Customised employment workshop for local employers supporting people with disability
Peel Community Legal Services	\$5,000	Free legal education sessions covering rights and planning for people with disabilities
Lotus Support & Counselling Services Incorporated	\$4,283	Technology upgrades and resources to improve volunteer services for people experiencing homelessness
Para and Ability Dance WA Inc (PADWA)	\$2,167	Free inclusive dance and bingo sessions for people with disabilities
Mandurah Filipino-Australian Multicultural Community Incorporated	\$5,000	Weekly communication skills training for multicultural community members
Foodbank WA	\$4,952	Industrial weighing scales to improve food distribution efficiency
Spectrum Space	\$2,751	Workshop event to improve autism understanding and support in Mandurah
Round Total	\$46,512	
2024/25 TOTAL	\$87,066	

Community Partnership Grants

Total Grants Pool Available: \$220,000

Total Grant Pool Awarded: \$155,200

Recipients in their respective year of Partnership Funding, 2024/25:

Group/Event	Year 1 Allocation	Year 2 Allocation	Year 3 Allocation	Program Description
Mature Adults Learning Association (MALA)	\$5,000			Public lectures delivering accessible lifelong learning opportunities
The Makers Community Development Inc (YOH)	\$6,000			Health education through student performance and storytelling
Peel Says No To Violence	\$4,000			Community education and awareness to prevent family violence
Surfing Western Australia	\$5,280			Aboriginal youth surfing program with cultural mentorship
Peel Wellness Wednesday Incorporated	\$10,000			Community mental health literacy and stigma reduction event
Zonta Club of Peel Inc	\$2,700			Support services and recognition programs for women and children
Meadow Springs Residents Group Inc	\$2,500			Community movie screening events in Meadow Springs
Peel Community Kitchen	\$7,800			Meals and assistance for people experiencing homelessness and hardship
Neurological Council	\$19,280			Peer support groups for people with neurological conditions
Black Swan Health	\$16,238			Free mobile medical service for vulnerable community members
Mandurah Men's Shed Inc	\$5,000			Volunteer skilled services for community projects and needs
Rise Walk and Shine	\$5,000			Multicultural community activities promoting harmony and wellbeing
FishAbility	\$9,500			Fishing activities for people with disabilities
Peel Multicultural Association Inc	\$1,802			Cultural celebration and migrant support services
Lotus Support and Counselling Services		\$5,000		Resourcing the outreach team to support people experiencing homelessness
People Who Care Inc		\$10,300		First Aid and CPR Training for team inclusive of volunteers
Finucare Trading as Money Mentors		\$5,800		Locally targeted education for community to build financial literacy

Group/Event	Year 1 Allocation	Year 2 Allocation	Year 3 Allocation	Program Description
ReLink Australia		\$5,000		Support for Peel Street Games for Mandurah young people to increase self-esteem and confidence
Clontarf			\$5,000	Engaging teenage Aboriginal male students in education and employment in Mandurah
Cycling Without Age Australia			\$2,000	Mandurah Chapter Trishaw Pilot
Dawesville RSL			\$1,500	Anzac Day Dawn Service
Eastlake Church			\$4,000	Support for Love my Mandurah free events
Lakeland Lads			\$2,000	Lakelands Lads Movie in the Park
Mandurah Environmental and Heritage Group			\$5,000	Mandurah Nature Trails project – restoring, enhancing and linking Mandurah’s nature and pathway reserves
Mandurah Filipino Australia Multicultural Community			\$4,000	MFAMCI Crafting and Cooking Project
Peel Volunteer Resource Centre			\$3,000	Sector support and promotion of volunteering
Seniors Recreation Advisory Council			\$1,500	SRCWA Peel branch - Mandurah Seniors Exercise Programs
South Mandurah Tennis Club			\$1,000	Tennis 4 All program aimed to increase participation for people with disabilities
Total	\$100,100	\$26,100	\$29,000	

Youth Dream Big Fund

Total Grants Pool Available: \$9,000

Total Grant Pool Awarded: \$8,460

Categories	No. of Applications	Value of Funding
Learning and Career Readiness	10	\$2,466
Sport and Recreation	7	\$2,500
Entrepreneurship	5	\$1,744
Community Project	3	\$1,750
Total	25	\$8,460



Outstanding Representation Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$15,200

Outstanding Representatives	Number	Value of Funding
Interstate Travel - Women	8	\$4,900
Interstate Travel - Men	12	\$3,600
Intra State Travel – Women	2	\$200
Intra State Travel – Men	0	\$0
International Travel – Women	7	\$2,100
International Travel – Men	9	\$2,400
Interstate Travel - Clubs	2	\$2,000
Intra State Travel - Clubs	0	\$0
International Travel - Clubs	0	\$0
Total	40	\$15,200

Community Event Support Grants

Total Grants Pool Available: \$30,000

Total Grant Pool Awarded: \$30,220

Group/ Event	Description	Value of Funding
Mandurah Ski & Kayak Club	Mandurah Cut Run	\$2,500
Lakelands Community Garden	A Day in the Garden open day	\$2,250
Lions Club of Falcon	Kids Fishing Competition	\$1,480
Peel Football Netball League	PNFL Grand Finals	\$2,000
Madora Bay Community	Madora Bay Christmas Carols	\$2,250
Mandurah Swimming club	Mandurah Long Course Challenge	\$2,250
South Mandurah Junior Football Club	Family Outdoor Movie	\$2,000
Mandurah Outrigger Canoe Club	Mandurah Duel	\$1,800
Mandurah Bowling & Recreational Club	The Everest of Bowls	\$2,500
Elevation Church	Community Carols Event	\$2,700
Mandurah Triathlon Club	Mandurah State Interclub	\$2,000
The Compassionate Friends	20th Memorial Walk	\$1,358
Peel Aquatic Club	Peel Aquatic Swim Meet	\$1,818
Mandurah Tennis Club	Blind & Low Tennis	\$586
Mandurah Offshore Fishing and Sailing Club	MOSFC Easter Regatta	\$1,364
Mandurah Volleyball	The Mandurah Cup	\$1,364
	Total	\$30,220

Club Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$15,458

Club	Initiative	Value of Funding
North Mandurah Football and Netball Club	Level 1 Sports Trainer Course for Club Volunteers – Ensures safe and qualified trainers are available at all club activities.	\$500
Mandurah Dragon Boat Club	Safety equipment for Community Event Volunteers – Improves event safety and volunteer readiness through essential equipment.	\$500
Mandurah Basketball Association	Basketball WA Beginner Referee Training Program – Develops referee pathways and supports junior basketball participation.	\$500
Falcon Seniors Recreation Club Inc.	Club Promotion through print advertising – Increases visibility and helps attract new members to grow the club.	\$700
Kotahitanga Mandurah Netball Club	Technology Upgrade – Laptop for Club administration – Improves efficiency and security of club communications and record keeping.	\$700
Mandurah Ski & Kayak Club Inc	Club Signage – Purchase of teardrop flags – Boosts club visibility and professionalism at events and competitions.	\$700
Mandurah Swimming Club	Technology Support – Laptop for Club Secretary – Supports efficient daily operations and communication management.	\$700
Mandurah Tennis Club Inc.	Printer and EFTPOS terminal for event and admin use – Enhances communication and streamlines payments for members.	\$700
Peel Diamond Sports	iPad for accessing game scoring App 'Game Changer' – Enables digital scoring compliance and supports volunteer roles.	\$700
Peel United Soccer Club	First Aid Kit replacements and new gazebos – Ensures safety at events and improves club branding and presence.	\$700
Silverette Netball Club	Square reader terminals to streamline payments – Modernises payment systems and reduces admin workload for volunteers.	\$658
South Mandurah Junior Football Club	Upgraded First Aid Kits for Junior football teams – Improves safety and readiness across all junior teams.	\$700
Fury Basketball Club	Laptop to support secretary's administrative duties – Ensures reliability and continuity in essential club operations.	\$700
Halls Head Cricket Club	RSA training and upskilling for volunteer managers – Equips volunteers to manage events responsibly and gain future employment skills.	\$700

Ordinary Council Meeting Agenda - 16 December 2025

Halls Head Pelicans Inc.	Coach and Sports Trainer Accreditation Courses – Builds coaching skills and supports athlete wellbeing and development.	\$700
Mandurah Over 55 Cycling Club Inc.	Portable laptop for Secretary and committee use – Provides flexible access to club documents and continuity in leadership.	\$700
Mandurah Water Polo Association Incorporated	Stroll O Polo equipment – Safety caps for inclusive program – Supports inclusive sport for older adults through safe and modified equipment.	\$700
Midcity Hockey Club	Specialised goalkeeper safety equipment purchase – Improves player safety and retains essential gear within the club.	\$700
North Mandurah Junior Football Club	First Aid Course for junior football team representatives – Ensures teams meet safety standards with a trained first aider.	\$700
Peel Aquatic Club	Flyers and marketing activities – Coaching and membership growth – Builds capacity, improves coaching quality, and increases engagement.	\$700
Port Bouvard Surf Lifesaving club	High-Power battery blower for facility maintenance – Keeps club facilities clean and safe, especially after events and bad weather.	\$700
Riding for the Disabled Association of WA Murray Mandurah Group Inc.	Free-standing club promotion banners – Enhances club visibility and professional appearance at events.	\$700
The Mandurah Volleyball Association Inc.	Digital Game Management and Volunteer First Aid Training – Improves game day operations and boosts volunteer confidence and skills.	\$700
	Total	\$15,458



Economic Grants

City Centre Business Incentive Scheme:

Total Grants Pool Available: \$100,000

Total Grant Pool Awarded: \$96,761

Name of Business	Description	Value of Funding
Alfresco Indian Cuisine	Christmas Shopfront Activation	\$805
Baked 6210	2 small grants; <ul style="list-style-type: none"> • Halloween Activation in Smart Street • Christmas Shopfront Activation 	\$1,772
Botanical H2O Pty Ltd	Christmas Shopfront Activation	\$883
Coastal Bliss Yoga and Wellness Pty Ltd	Summer Activation – Outdoor Yoga at Keith Holmes Reserve	\$799
Coffee Cove Mandurah	Christmas Shopfront Activation	\$1,000
Conscious Care Massage	2 small grants: <ul style="list-style-type: none"> • Halloween Activation in Smart Street • Crab Fest Activation 	\$1,269
Cool Eats	2 small grants: <ul style="list-style-type: none"> • Crab Fest Activation • Christmas Shopfront Activation 	\$1,834
Dazza's Plants and Gifts	2 small grants: <ul style="list-style-type: none"> • Activation of Shopfront • Crab Fest Activation 	\$2,000
Respawn Point	Crab Fest Activation	\$865
Flame Tree 88	Christmas Shopfront Activation	\$598
Flics Kitchen	Crab Fest Activation	\$1,000
Florist At Your Door	Christmas Shopfront Activation	\$1,000
Freedom Studio	2 small grants: <ul style="list-style-type: none"> • Halloween Activation in Smart Street • Crab Fest Activation 	\$2,000
Glo and Go	Crab Fest Activation	\$1,000

Name of Business	Description	Value of Funding
Hair Therapy by Chloe	Christmas Activation in Smart Street	\$773
Hollie Jade Studios	2 small grants: <ul style="list-style-type: none"> • Christmas Shopfront Activation • Crab Fest Activation 	\$1,899
Jak Jak Clothing	Winter in Mandurah Activation	\$1,000
La Dee Da Boutique	2 small grants: <ul style="list-style-type: none"> • Halloween Activation in Smart Street • Crab Fest Activation 	\$816
Lai Thai Massage	Crab Fest Activation	\$982
Let It Be Records	4 small grants: <ul style="list-style-type: none"> • Christmas Shopfront Activation • Crab Fest Activation • Halloween Activation in Smart Street • Summer Activation 2024/25 	\$4,000
Little Stiller Distillery	Smart Street Mall Activation – Winter in Mandurah	\$1,000
LJ Hooker Mandurah	2 small grants: <ul style="list-style-type: none"> • Christmas Shopfront Activation (2023/24) • Christmas Shopfront Activation (2024/25) 	\$1,192
Love at First Sip Coffee	Summer Activation 2024/25	\$1,000
Love To Be Mandurah	Crab Fest Activation	\$1,000
Lx Eyelash Studio	Christmas Shopfront Activation	\$900
Mandart Gallery and Gifts	3 small grants: <ul style="list-style-type: none"> • Crab Fest Activation • Christmas Shopfront Activation • Winter in Mandurah Activation 	\$1,822
Mandjar Markets	Summer Activation 2024/25	\$1,000

Ordinary Council Meeting Agenda - 16 December 2025

Name of Business	Description	Value of Funding
Mandurah Central Pharmacy	2 small grants: <ul style="list-style-type: none"> • Christmas Shopfront Activation • Crab Fest Activation 	\$1,648
Maneki Sushi Restaurant	Crab Fest Activation	\$981
Marriage Office Mandurah	Christmas Shopfront Activation	\$701
Mugs & Kisses	5 small grants: <ul style="list-style-type: none"> • Christmas Activation 2023/24 • Halloween Activation in Smart Street • Smart Street Mall – Ocean Mural • Christmas Shopfront Activation • Crab Fest Activation 	\$3,475
Murphys Irish Pub	Crab Fest Activation	\$1,000
Ocean Vibes	Smart Street Mall – Ocean Mural	\$1,000
Peel Produce Market	3 small grants: <ul style="list-style-type: none"> • Halloween Activation in Smart Street - Twilight Market • Christmas Markets Activation in Smart Street • Smart Street Mall Activation 	\$3,000
Perch'd	Matching funding for installation of Alfresco area	\$5,000
Perhaps, a Theatre Company	Halloween Activation in Smart Street	\$1000
Pure Aesthetics	Christmas Shopfront Activation	\$607
Rustic Larder	Christmas Shopfront Activation	\$1,000
Salonz Hair and Beauty	Crab Fest Activation	\$1,000
San Churro Mandurah	2 small grants: <ul style="list-style-type: none"> • Crab Fest Activation • Christmas Shopfront Activation 	\$1,349

Name of Business	Description	Value of Funding
Seawest – Mandurah Cruises	Christmas Lights Activation in Mandjar Square	\$5,000
Sebel – MF Hospitality Management	Christmas Shopfront Activation	\$918
Shop Local 6210	6 grants: <ul style="list-style-type: none"> • Smart Street Mall Activation – Christmas in July • Mandurah Arts Festival Activation • Halloween Activation in Smart Street • Town Booster Program • Crab Fest Activation • Smart Street Mall Activation – Twilight Christmas Markets 	\$9,258
Simmos Mandurah	Crab Fest Activation	\$975
Steven Ellis	Crab Fest Activation	\$675
The Bike Kiosk	Crab Fest Activation	\$1,000
The Bridge Garden Bar	Event Activation Outdoor Concert	\$5,000
The Fairy Dell	3 small grants: <ul style="list-style-type: none"> • Winter in Mandurah • Halloween Activation in Smart Street • Crab Fest Activation 	\$2,967
The Great Galah	Smart Street Mall – Ocean Mural	\$1,000
The Quirky Beetle	Christmas Shopfront Activation	\$844
The Whizz Pop Candy Shop	3 small grants: <ul style="list-style-type: none"> • Halloween Shopfront Activation • Christmas Shopfront Activation • Crab Fest Activation 	\$2,590
Tis the Season	Smart Street Mall Activation – Twilight Christmas Markets	\$900

Name of Business	Description	Value of Funding
Top Floor Nightclub	2 small grants: <ul style="list-style-type: none"> • Halloween Activation in Smart Street – Underage Disco • Christmas Shopfront Activation 	\$2,000
Turquoise Café	Christmas Shopfront Activation	\$909
Terraform Studio	Crab Fest Activation	\$1,000
Unique Fashions	Crab Fest Activation	\$1,000
Wedgetail Brewing	Crab Fest Activation	\$1,000
Wood and Stone Café	2 small grants: <ul style="list-style-type: none"> • Crab Fest Activation 2024 • Crab Fest Activation 2025 	\$2,000
World Rampage	Halloween Activation in Smart Street – Live music with dancing entertainment	\$755
Zoo Bridal Pty Ltd	Christmas Shopfront Activation	\$1,000
	Total	\$96,761

Major Trading Undertakings

There were no major trading undertakings during the 2024/25 financial year.

Major Land Transactions

There were no major land transactions during the 2024/25 financial year.



Financial Performance

The Annual Financial Report and Auditor’s Report are available at mandurah.wa.gov.au/council/governance/community-and-annual-reports

Summary

The City’s balance sheet shows a strong financial position with \$81.5 million held in cash and investments on 30 June 2025. Debt levels, and the ability to service that debt sit well within guideline levels. Coupled with sound liquidity, the City is a financially stable organisation. Regular reports to Council on the City’s financial performance demonstrates a good level of budgetary control.

Regular discussions are held with the Audit Risk and Improvement Committee, which oversees the critical areas of finance, governance, and risk. In considering its longer-term financial future, the City has identified the importance of financial sustainability and ensuring that value for money for the community is a key factor in decision making to maintain reasonable levels of rates increases, while recognising the needs of the community, in relation to their capacity to pay.

The City reviewed its Long Term Financial Plan in June 2025. This plan, which is to be reviewed at least annually not only identifies future capital and operating priorities and how they may be funded. It also sets out the City’s path to financial sustainability into the future.



Operating surplus of
\$893,700



Operating expenses increased by \$4.7 million to
\$168.6 million



Capital projects expenditure increased by \$7.1 million to
\$36.0 million



Cash and investments increased by \$0.5 million to
\$81.5 million



Operating revenues increased by \$9.4 million to
\$148.6 million



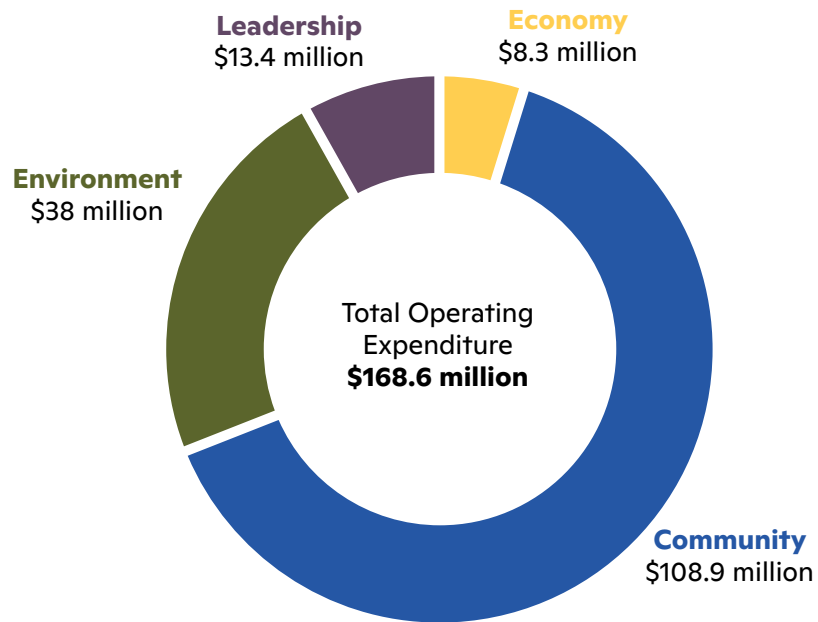
Rateable properties increased by 606 to
48,563



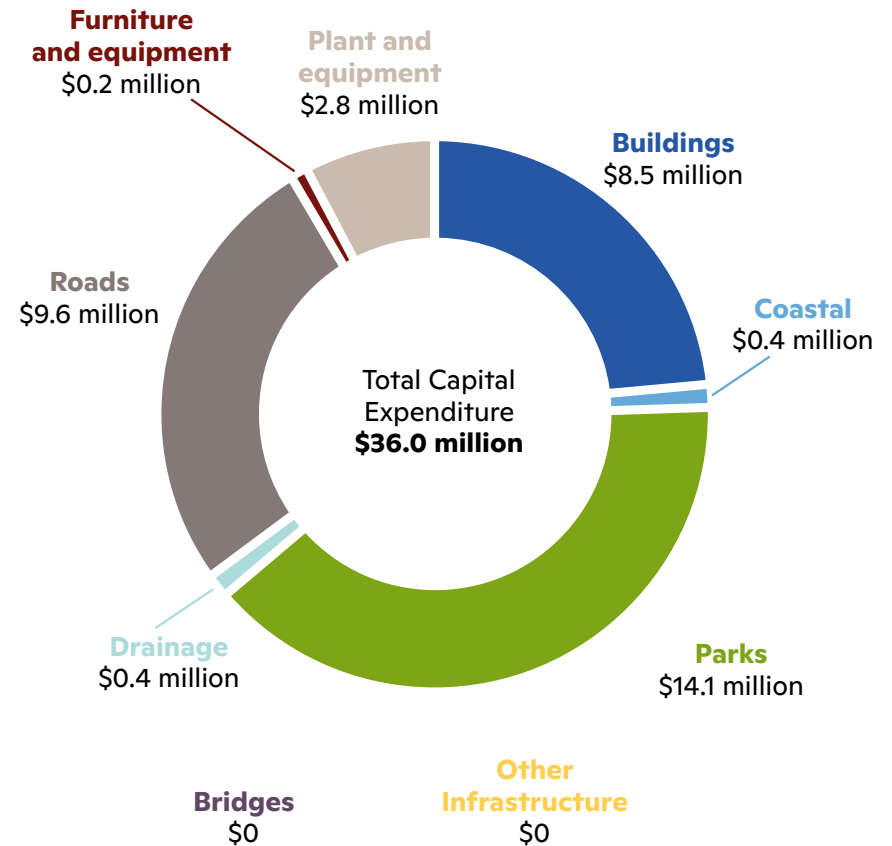
Rates (65.97% of operating revenues) increased by \$4.9 million to
\$98.1 million



Operating Expenditure by Aspiration

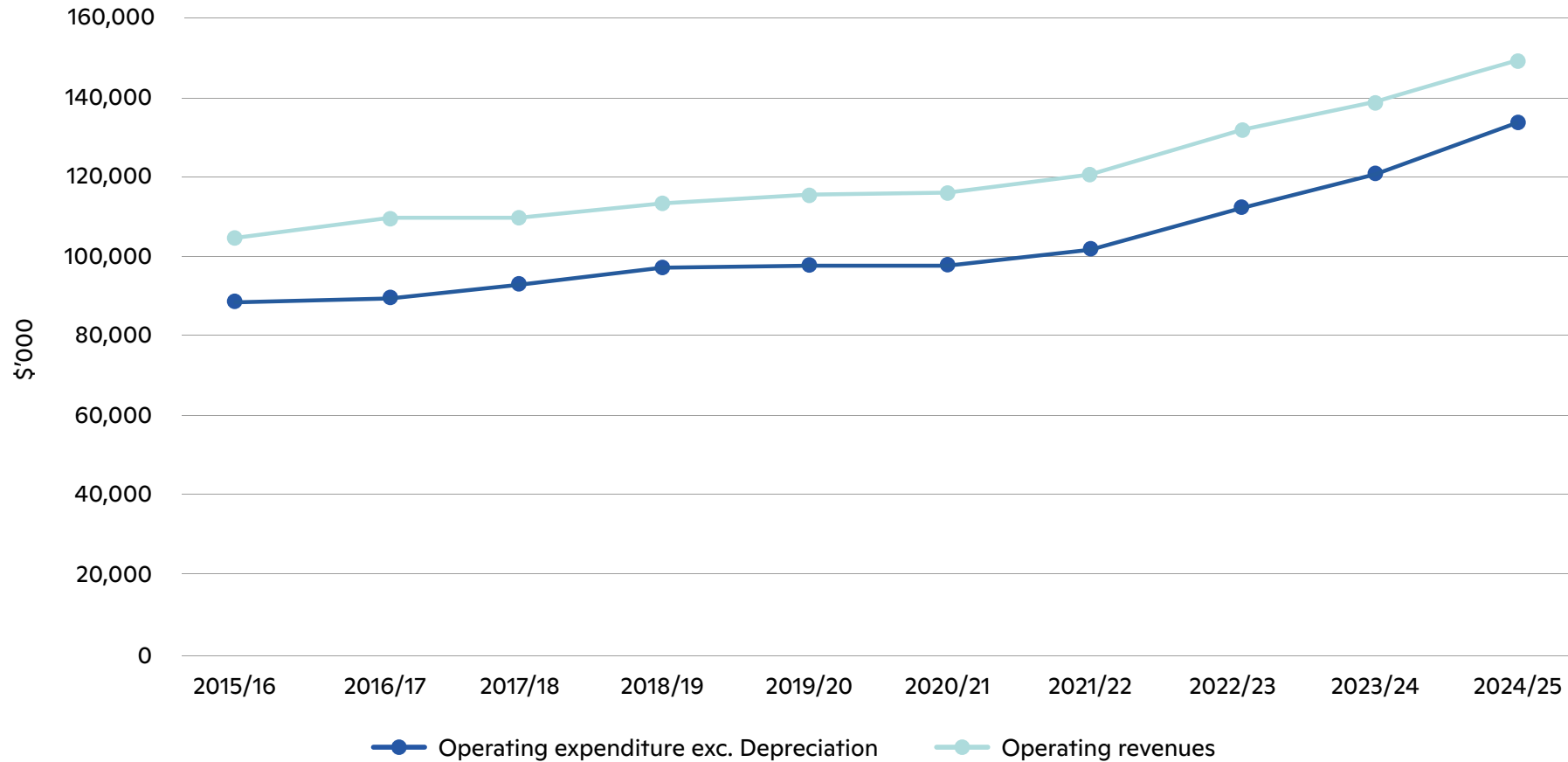


Capital Expenditure



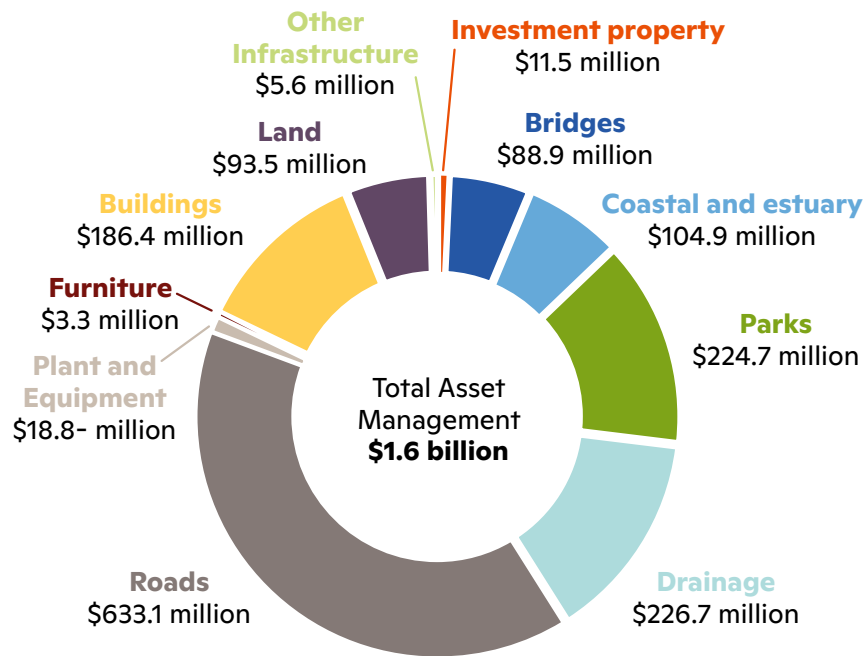
Operating Surplus

The City's Long Term Financial Plan works on widening the gap between Operating Revenue and Operating Expenditure to ensure there are sufficient funds to invest in the City's \$1.6 billion asset portfolio, pay down debt and meet the targets for the City's reserve funds.



Infrastructure Asset Management Strategy

The Infrastructure Asset Management Strategy provides a financial overview on the various infrastructure assets under the City's jurisdiction and a review on systems/resources supporting the management of assets. The Infrastructure Asset Management Strategy includes an improvement plan. The improvement plan actions identified in the strategy prioritise infrastructure assets in the City's asset portfolio and the Strategy establishes a level of service framework for use in the associated Asset Management Plans (by infrastructure asset class). The Infrastructure Asset Management Strategy will be reviewed on a regular basis.



Infrastructure Asset Management Practice

The City's asset management activities include:

- Regular cycles of condition inspections of all infrastructure assets
- Collecting information on assets and maintaining asset registers in a centralised corporate enterprise system
- Updating asset registers for assets created, renewed, or disposed as part of capital or operational works
- Updating asset registers for assets created as part of sub-divisional developments such as new roads, parks, waterways, footpaths, and drainage systems
- Mapping asset locations and providing information to the organisation to help service the community more effectively
- Supporting the completion of valuations for financial and legislative reporting
- Preparing forward programs for the renewal of assets as required to meet service needs
- Preparing Asset Management Plans for the City's six Infrastructure Asset Classes and reviewing them on a regular basis



Annexures

1. City Services



Annexures: 1. City Services | 85

Economy

● Above Target ● On Target ● Below Target

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Business Support Provide support and help to build capacity for local Mandurah businesses.	No. of business engagements	500	1,141	●
Apprenticeship Program Continue to implement the City's apprenticeship program.	% successful completing apprenticeship	90	80	●
	% occupancy in available traineeship roles	90	65	●
	Number of apprentices retained upon successful completion	1	0	●
Aboriginal Traineeship Program Continue to implement the City's Aboriginal Traineeship program.	No. traineeships offered	6	6	●
Management of Boat Pens - Mandurah Ocean Marina (MOM) and Mary Street Lagoon Manage bookings and maintenance for the Mandurah Ocean Marina and Mary Street Lagoon Boat Pens.	Mandurah Ocean Marina and Mary Street Lagoon occupancy rate (%)	70	82	●
Statutory Planning and Land Management Services Undertake statutory planning and land management services in accordance with relevant legislation.	Development Applications, Subdivision and Structure Plan proposals assessed within legislative timeframes (%)	100	67	●
	% Subdivision Referrals processed within 42 days	100	64	●
Activation of City Land Promote business opportunities and administer the trading permit guidelines to ensure consistency with objectives.	% occupancy of City land eligible for Trading Permits	70	95	●



Community

● Above Target ● On Target ● Below Target

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Contemporary Art Spaces Mandurah (CASM) Coordinate CASM as a key visual arts and creative learning space for the City, delivering a range of activities and professional learning opportunities for the community.	Event participation rate (% of annual foot traffic)	80	75	●
	Library Services Deliver an optimal range of literacy and learning services through the City's Libraries to meet the expectations of the community.	Number of Active Library Members	25,000	25,769
	Library Footfall	300,000	244,200	●
	Number of physical loans	256,000	255,239	●
	Number of items issued per capita	6	1.86	●
	Museum Deliver heritage projects and create connections with community.	% of education programs delivered that attract > 70% capacity	90	97.5
Billy Dower Youth Centre Deliver an optimal range of services for youth through the Billy Dower Youth Centre, and provide strategic youth connections and engagement across the City.	Number of exhibitions held at museum	4	5	●
	Billy Dower Youth Centre Occupancy rate	80	92	●
	Youth Advisory Group consultations held per year	10	12	●
	Junior Council participation rate (%)	80	100	●
	Participants report increased confidence from attending programs (%)	90	85.7	●
	Participants report feeling safe in youth programs (%)	90	97.4	●
	Participants report a sense of belonging from attending programs (%)	90	99.8	●
Seniors Centre Deliver an optimal range of services at the Seniors Centre to meet the expectations of the community.	Average attendance at the centre	120,000	179,902	●
	Annual membership	2,000	2,173.5	●
Community Facilities Manage the City's hired Community Facilities (including Halls and Pavilions, Parks and Reserves, Beaches and Foreshores and Outdoor Sports Facilities) - Usage and Stakeholder Management.	Coordinate regular and casual hire bookings for all community facilities (% processed with 3 days)	100	67.5	●
	Administer and coordinate the Community Initiated Infrastructure Plan (CIIP) process to maximise community facility improvements and usage (% requests processed).	100	70	●
	% of casual community facility bookings processed online	65	100	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Mandurah Aquatic and Recreation Centre Manage the MARC and deliver an optimal range of services to meet the expectations of the community.	MARC Customer Satisfaction (%)	88	95.48	●
	MARC Subsidy per visit \$	3.6	2.86	●
	Maintain participation/ occupancy rate in MARC facilitated programs (%)	80	80	●
	Membership growth (cumulative %)	25	32.49	●
Transport Planning Integrated transport planning to ensure a safe, efficient and effective integrated local road and transport network.	% customer requests completed within Service Level Agreement timeframes	90	68.53	●
Traffic Management Traffic monitoring investigation and implementation programmes to enable appropriate planning of road safety improvements including blackspot projects.	Completed site traffic monitoring	40	60	●
	Installed electronic speed displays	8	15	●
	Completed Road Safety Audits	8	2	●
Community Infrastructure Design and Construction Plan, design and deliver the City's major and building and community infrastructure asset Capital Works projects.	% Capital Program delivered (% budget - actual)	80	80	●
	% Capital Program delivered (% projects completed)	80	80	●
Landscape Design and Construction of park and open space landscape infrastructure assets.	Deliver City Parks Capital Program (% Budget)	90	90	●
	Deliver City Parks Capital Program (% Projects)	90	85	●

Environment

● Above Target ● On Target ● Below Target

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Parks, Open Space, Bushland and Foreshore Natural Assets Maintain the City's parks, open space, bushland and foreshore natural assets to meet agreed performance targets.	Increase Urban Canopy in parks & reserves (Number planted in road reserves)	150	500	●
	Increase Urban Canopy in parks & reserves (Number planted in parks & reserves)	500	500	●
	Deliver Parks Maintenance Program (% Budget)	100	100	●
Waste Management Centre and Tims Thicket Inert Landfill Facility Manage and operate the Waste Management Centre and the Tims Thicket Inert Landfill facility.	% waste diversion from landfill	90	54.7	●
Waste Collection Manage household and community waste collection services including weekly waste collections, fortnightly recycling, verge collections, public bin collections, illegal dumping and dead animal collections.	% customer requests completed within Service Level Agreement timeframes	90	57.5	●
Carbon Emissions Plan and facilitate ongoing mitigation of carbon emissions.	% of clean energy used by the City of Mandurah	25	29.55	●
Environmental Education and Volunteering Deliver environmental education programmes and engage community in environmental volunteering such as the Kids Teaching Kids Conference, National Tree Day and Embrace a Space.	# of opportunities created for the community to increase awareness of environmental issues and participate in environmental activities	20	45	●
Asset Management and Planning for Bushland, Foreshores and Natural Areas Planning at strategic, tactical, and operational levels for managing the City's natural land assets, including asset condition monitoring, scheduling maintenance, and developing management plans for bushland, foreshore, and public spaces, to meet performance targets aligned with strategic objectives and the LTFP.	# of new Bushland Management Plans developed	1	2	●
	# of existing Bushland Management Plans updated	18	18	●
	# of existing Foreshore Management Plans updated	1	8	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Environmental Compliance Ensure the City has appropriate approvals (e.g. clearing permits and licences) for all works undertaken.	Number of active investigations into breaches of environmental regulations	0	0	●
Sustainable Water Use and Management Facilitate sustainable water use across the City including through the verge makeover program, facility water audits and Waterwise Council Action Plan implementation.	Maintain compliance with Groundwater allocation licenses (%)	100	98	●
	Maintain Waterwise Council accreditation	100	100	●
Bushfire Management Undertake bushfire mitigation initiatives to reduce the risk of wildfire causing damage to life, property and/or the environment.	Local Emergency Management and Bushfire Advisory Committee meetings held every quarter (%)	100	100	●

Leadership

- Above Target
- On Target
- Below Target

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Community acknowledgement and recognition Deliver Civic Awards Programs to acknowledge and recognise community contributions and achievements.	Number of Local Legends Awards	11	11	●
	% increase in number of Citizen of the Year Nominations	10	48.48	●
Integrated Planning and Reporting (Strategic /Corporate) Coordinate the review and development of the Strategic Community Plan (SCP), Corporate Business Plan (CBP) and Annual Operational Plan.	IPRF Compliance (%)	100	100	●
	CBP adopted annually by 30 June	100	100	●
	Annual Operational Plan prepared by 31 July	100	100	●
Culture and Values Facilitate positive and constructive culture and values within the organisation.	Culture Score. Target - All 4 constructive styles above 50th percentile & all 8 defensive styles below 50th percentile (%)	100	66.66	●
Workplace Safety Ensure all staff think safe, lead safe, work safe and go home safe.	No. Loss Time Injuries recorded	10	14	●
IT Tech Support Advocate, manage, maintain and support technology and technological solutions for Council operations.	Compliance with cyber security framework (Maturity Level 1-3)	95	95	●
	Support requests responded to within SLA (%)	90	91.25	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Customer Service Provide high quality customer service.	Post Transaction Customer Satisfaction (%)	90	75	●
	First point of contact resolution (FPOC %)	80	87.25	●
	% Calls answered within 20 seconds	80	63.25	●
	Call Abandonment Rate (%)	5	8.5	●
	Management of the City's after hours emergency call flowchart (%)	100	100	●
	Action non-urgent calls to after hours call management provider (%) [next business day response]	100	100	●
Cemeteries Provide administration services for Mandurah Cemeteries.	Undertake burials within 48 hours (%)	100	100	●
	Provide acknowledgement/ response to complaints, within SLA (%)	100	100	●
	Provide advice on memorialisation (when enquired) within SLA (%)	100	100	●
Records Management Ensure compliant storage, retrieval, disposal and scanning/ preservation of records. Ensure ongoing digitisation of physical records. Coordinate the retention, disposal and archiving program (including digital records).	Compliance with Recordkeeping Plan (%)	100	100	●
	% of documents audited for compliance, post OneCouncil document migration	5	0.1	●
Freedom of Information (FOI) Manage Freedom of Information processes and reporting.	FOI enquiries responded to within regulatory timeframes (%)	100	97.5	●
	Maintain up to date Information Statement (%)	100	100	●
Tactical Planning for Roads and Transport, Building and Community Tactical planning for the City's road, transport, building, and stormwater drainage assets involves asset condition monitoring and programming for replacement, renewal, and upgrades. This includes developing 10-year outline and 3-year detailed capital works plans, aligned with performance targets, strategic asset management, and the Long-Term Financial Plan (LTFP).	Complete development of the City Works and City Build 10 year Capital Programmes by end of Q2 *review*	100	100	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Civil Infrastructure Design Civil infrastructure design includes surveying and designing local roads, car parks, traffic management, paths, public lighting, and stormwater drainage. It also manages private works in subdivisions and road reserves, aligning with performance targets, asset management, water-sensitive urban design, and the Long-Term Financial Plan (LTFP).	Design City Works annual Capital Program (% Projects)	100	100	●
Strategic Asset Management and Planning Strategic planning ensures the City’s infrastructure assets are sustainably managed and maintained for future generations. This involves developing and regularly reviewing the Asset Management Strategy, Plans, and working with the Asset Management Working Group.	Review of Asset Management Strategy (% Complete)	100	100	●
	Number of bi-monthly Strategic Asset Management Working Group meetings held during the year	6	5	●
Infrastructure Asset Design Principles Ensure infrastructure capital works follow holistic design principles, including Crime Prevention Through Environmental Design (CPTED), Access and Inclusion, Ecological Sustainability (ESD), Place Enrichment, and Arts and Culture, to meet built form expectations.	% Projects incorporating CPTED principles	100	100	●
	% Projects incorporating A&I principles	100	100	●
	% Projects incorporating ESD principles	100	100	●
Planning and construction for roads, transport, buildings, community assets, parks, open spaces, stormwater drainage, and bridge infrastructure Planning the maintenance of the City's roads, transport, buildings, community assets, parks, open spaces, stormwater drainage, and bridges through asset condition monitoring and scheduling, aligned with strategic asset management and the Long-Term Financial Plan (LTFP).	Deliver City Works Capital Program (% Budget)	90	80	●
	Deliver City Works Capital Program (% Projects)	90	90	●
Maintain Roads, Transport, and Drainage Infrastructure Assets Maintain the City’s road, transport, and drainage infrastructure assets to meet agreed performance targets.	Deliver City Maintenance and City Works Maintenance Program (% Budget)	100	95	●
Maintain Buildings and Community Facilities Maintain the City’s buildings and community facilities to meet agreed performance targets.	Deliver City Maintenance and City Works Maintenance Program (% Budget)	100	100	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Fleet Management Management of the City's fleet of vehicles, plant and equipment including acquisition and disposal (new and replacement capital program) and repair and maintenance activities.	Review of Asset Management Plan (AMP to be reviewed biennially)	100	100	●
	Rolling 10 year Fleet Replacement Plan completed (% Complete)	100	100	●
	Deliver Capital Program (% Budget)	90	100	●
	Deliver Maintenance Program (% Budget)	90	85	●
Tactical and operational planning for the management and maintenance of coastal and marine infrastructure assets Tactical and operational planning for managing and maintaining the City's coastal, marine, and waterway assets involves condition monitoring, scheduling maintenance, and planning for asset replacement, renewal, and upgrades. This includes developing 10-year outline and 3-year detailed capital works plans, aligned with performance targets, strategic asset management, and the Long-Term Financial Plan (LTFP).	Rolling 10 year Capital Works Programs completed (%)	100	100	●
	Development and review of Operational Plans for Coastal and Marine Infrastructure Assets	100	75	●
	Deliver Capital Program (% Budget)	100	90	●
	Deliver Capital Program (% Projects)	100	100	●
	Deliver Maintenance Program (% Budget)	100	85	●
Tactical Asset Management and Planning for Parks and Open Space Infrastructure Assets Tactical planning for the City's parks and open space assets includes condition monitoring, scheduling for replacement, renewal, and upgrades, and developing 10-year outline and 3-year detailed capital works plans, aligned with performance targets, strategic asset management, and the Long-Term Financial Plan (LTFP).	Rolling 10 year Capital Works Programs completed (%)	100	100	●
Animal Control / Management Apply legislation and educate the community on the importance of responsible animal ownership.	% decrease in annual dog wanders reported per registered dog	5	11.27	●
	Dangerous dog inspections completed within 30 days of Notification (% completed)	100	100	●
	High Priority jobs (e.g. dog attack in progress, wandering animals / livestock on road, major parking issues involving safety) responded to within 1 hour (% completed)	100	100	●
	% decrease in dog attacks with injury per registered dog	5	1.84	●
	"Animal offences (registrations, wandering, etc.) investigated and formal action taken within 14 days (% completed)"	100	94.4	●
	Shark Reports responded to within 1 hour (%)	100	100	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Building and Compliance Controlling the construction, occupation and demolition of buildings through the issuing of permits and certificates to deliver quality development outcomes. Investigate non compliance in accordance with the relevant legislation.	Private swimming pools inspected within 4 years (%)	100	99	●
	% applications assessed within statutory time-frame (Certified Applications)	100	100	●
	% applications assessed within statutory time-frame (Uncertified Applications)	100	100	●
	% Demolition and Occupancy Permit Applications assessed within statutory time-frame	100	100	●
	Provision of Building Records within applicable specified timeframes – Requests for Building Records (%)	100	100	●
	Provision of Building Records within applicable specified timeframes – Orders & Requisitions (%)	100	75	●
	% applications assessed within 25 working days (Park Homes and Annexes within Caravan Parks)	100	100	●
Manage the City's Rates Function Preparation of rate notices, pensioner management, street numbering, debtor management, property enquiries, new properties.	Debt Recovery Percentage (%)	96	96.1	●
Internal Audit Delivery of the 3-Year Strategic Internal Audit Plan and Annual Operational Internal Audit Plan.	Recommendations implemented within 12 months of the Internal Audit Report being presented to Council (% processed)	100	83	●
Risk Management Framework Ongoing review and implementation of the City's Risk Management Framework including Strategic and Operational Risk.	Monitoring and maintenance of Strategic and Operational Risk Registers (% reviewed)	100	95	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Governance Framework Ongoing improvement of the governance framework including resources, tools and education for Elected Members and Employees.	Employee participation rate (%) (mandatory training)	100	91.5	●
	Elected Member participation in mandatory training	100	100	●
	Implementation of the Council Policy Plan (# of policies)	20	50	●
	Implementation of the City of Mandurah Policy Plan (# of policies)	20	37	●
	Annual review of delegations (%)	100	100	●
	Annual review of Authorisations (%)	100	95	●
	# of Local Laws reviewed/developed	1	1	●
	Local Government Reform amendments implemented and imbedded (%)	100	100	●
Procurement and Contract Management Framework Ongoing improvement of the procurement and contract management framework including resource, tools and education for the organisation.	Participation rate in online procurement training (%) for Purchase Order Approvers	100	100	●
	Participation rate for in person procurement training (%) for Purchase Order Approvers	90	92.62	●
	Contract Management Training	50	50	●
	Compliance with Act and Regulations (Tenders) (%)	95	100	●
	Compliance with Regional Price Preference Policy (%)	100	100	●
	% of all local content and regional price preference claims for all Tenders	50	61.25	●
City Property Manage Leases and Licences portfolio.	Licences managed in line with expiration date (%)	100	100	●
	Leases managed in line with expiration date (%)	100	100	●

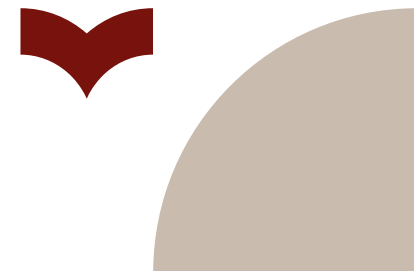


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**CITY OF
MANDURAH**

City of Mandurah

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**CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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The City of Mandurah conducts the operations of a local government with the following community vision:

Woven by waterways; a city that is thriving and connected to its people and nature.

Principal place of business:
3 Peel St, Mandurah WA 6210

**CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

Statement by CEO

The accompanying financial report of the City of Mandurah has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 11th day of December 2025

Casey Mihovilovich

CEO

Casey Mihovilovich

Name of CEO



**CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),27	98,056,579	98,083,897	93,164,669
Grants, subsidies and contributions	2(a)	4,867,778	6,293,578	5,635,783
Fees and charges	2(a)	38,581,727	35,192,242	34,107,075
Interest revenue	2(a)	4,443,093	4,301,430	4,789,540
Other revenue	2(a)	1,603,994	79,169	1,364,955
		<u>147,553,171</u>	<u>143,950,316</u>	<u>139,062,022</u>
Expenses				
Employee costs	2(b)	(59,514,332)	(59,439,328)	(55,373,119)
Materials and contracts		(60,839,183)	(61,747,749)	(58,492,124)
Utility charges		(5,022,010)	(4,740,090)	(4,275,112)
Depreciation		(35,876,845)	(35,205,987)	(35,755,740)
Finance costs	2(b)	(1,216,573)	(1,122,702)	(1,072,265)
Insurance		(1,775,489)	(1,476,652)	(1,410,406)
Other expenditure	2(b)	(1,594,709)	0	(29,373)
		<u>(165,839,141)</u>	<u>(163,732,508)</u>	<u>(156,408,139)</u>
		<u>(18,285,970)</u>	<u>(19,782,192)</u>	<u>(17,346,117)</u>
Capital grants, subsidies and contributions	2(a)	29,053,353	14,108,173	25,981,030
Profit on asset disposals		275,878	0	188,569
Loss on asset disposals		(2,765,679)	0	(7,246,306)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(6,215)	0	(251,584)
Fair value adjustments to investment property	12	804,038	0	0
		<u>27,361,375</u>	<u>14,108,173</u>	<u>18,671,709</u>
Net result for the period	26(b)	9,075,405	(5,674,019)	1,325,592
Total comprehensive income for the period		9,075,405	(5,674,019)	1,325,592

This statement is to be read in conjunction with the accompanying notes.



**CITY OF MANDURAH
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	61,810,976	74,477,069
Trade and other receivables	5	8,583,452	11,057,982
Other financial assets	4(a)	19,764,861	6,522,395
Inventories	6	1,004,876	837,615
Other assets	7	3,878,677	3,377,738
TOTAL CURRENT ASSETS		95,042,842	96,272,799
NON-CURRENT ASSETS			
Trade and other receivables	5	2,044,842	1,685,741
Other financial assets	4(b)	268,938	322,261
Property, plant and equipment	8	286,794,249	281,267,077
Infrastructure	9	770,808,685	768,996,872
Right-of-use assets	11(a)	515,180	613,481
Investment property	12	11,487,798	10,683,760
TOTAL NON-CURRENT ASSETS		1,071,919,692	1,063,569,192
TOTAL ASSETS		1,166,962,534	1,159,841,991
CURRENT LIABILITIES			
Trade and other payables	13	21,969,393	18,392,884
Contract liabilities	14	429,480	253,428
Capital grant/contributions liabilities	14	1,437,267	4,812,548
Lease liabilities	11(b)	173,812	254,514
Borrowings	15	6,509,258	6,237,234
Employee related provisions	16	9,563,235	9,616,596
Other provisions	17	330,335	330,335
TOTAL CURRENT LIABILITIES		40,412,780	39,897,539
NON-CURRENT LIABILITIES			
Capital grant/contributions liabilities	14	0	1,215,909
Lease liabilities	11(b)	367,969	388,928
Borrowings	15	23,523,171	24,853,039
Employee related provisions	16	915,918	819,285
TOTAL NON-CURRENT LIABILITIES		24,807,058	27,277,161
TOTAL LIABILITIES		65,219,838	67,174,700
NET ASSETS		1,101,742,696	1,092,667,291
EQUITY			
Retained surplus		250,260,611	237,390,978
Reserve accounts	30	65,678,155	69,472,383
Revaluation surplus	18	785,803,930	785,803,930
TOTAL EQUITY		1,101,742,696	1,092,667,291

This statement is to be read in conjunction with the accompanying notes.



**CITY OF MANDURAH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		242,718,412	62,819,357	785,803,930	1,091,341,699
Comprehensive income for the period					
Net result for the period		1,325,592	0	0	1,325,592
Total comprehensive income for the period		1,325,592	0	0	1,325,592
Transfers from reserve accounts	30	21,253,107	(21,253,107)	0	0
Transfers to reserve accounts	30	(27,906,133)	27,906,133	0	0
Balance as at 30 June 2024		237,390,978	69,472,383	785,803,930	1,092,667,291
Comprehensive income for the period					
Net result for the period		9,075,405	0	0	9,075,405
Total comprehensive income for the period		9,075,405	0	0	9,075,405
Transfers from reserve accounts	30	21,903,914	(21,903,914)	0	0
Transfers to reserve accounts	30	(18,109,686)	18,109,686	0	0
Balance as at 30 June 2025		250,260,611	65,678,155	785,803,930	1,101,742,696

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	97,919,084	92,144,266
Grants, subsidies and contributions	9,904,807	1,837,772
Fees and charges	38,636,009	34,129,717
Interest revenue	4,443,093	4,789,540
Goods and services tax received	138,004	(113,191)
Other revenue	1,603,994	1,364,955
	152,644,991	134,153,059
Payments		
Employee costs	(59,504,618)	(55,408,314)
Materials and contracts	(59,158,419)	(60,330,519)
Utility charges	(5,022,010)	(4,275,112)
Finance costs	(1,216,573)	(1,072,265)
Insurance paid	(1,775,489)	(1,410,406)
Other expenditure	(1,594,709)	(29,373)
	(128,271,818)	(122,525,989)
Net cash provided by operating activities	19(b) 24,373,173	11,627,070
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for financial assets at amortised cost	(13,205,360)	0
Payments for purchase of property, plant & equipment	8(a) (11,276,449)	(13,946,846)
Payments for construction of infrastructure	9(a) (24,684,883)	(14,896,724)
Proceeds from capital grants, subsidies and contributions	12,273,565	11,923,496
Proceeds for financial assets at amortised cost	0	5,845,223
Proceeds from financial assets at amortised cost - community loans	10,002	81,562
Proceeds from sale of property, plant & equipment	1,254,833	1,029,391
Net cash (used in) investing activities	(35,628,292)	(9,963,898)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	29(a) (5,509,463)	(5,024,549)
Payments for principal portion of lease liabilities	29(d) (353,132)	(438,322)
Proceeds from new borrowings	29(a) 4,451,621	8,356,864
Net cash provided by (used in) financing activities	(1,410,974)	2,893,993
Net increase (decrease) in cash held	(12,666,093)	4,557,165
Cash at beginning of year	74,477,069	69,919,904
Cash and cash equivalents at the end of the year	19(a) 61,810,976	74,477,069

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025**

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES			
Revenue from operating activities			
	98,056,579	98,083,897	93,164,669
27	4,867,778	6,293,578	5,635,783
	38,581,727	35,192,242	34,107,075
	4,443,093	4,301,430	4,789,540
	1,603,994	79,169	1,364,955
	275,878	0	188,569
12	804,038	0	0
	<u>148,633,087</u>	<u>143,950,316</u>	<u>139,250,591</u>
Expenditure from operating activities			
	(59,514,332)	(59,439,328)	(55,373,119)
	(60,839,183)	(61,747,749)	(58,492,124)
	(5,022,010)	(4,740,090)	(4,275,112)
	(35,876,845)	(35,205,987)	(35,755,740)
	(1,216,573)	(1,122,702)	(1,072,265)
	(1,775,489)	(1,476,652)	(1,410,406)
	(1,594,709)	0	(29,373)
	(2,765,679)	0	(7,246,306)
4(b)	(6,215)	0	(251,584)
	<u>(168,611,035)</u>	<u>(163,732,508)</u>	<u>(163,906,029)</u>
	38,520,871	35,443,132	42,396,964
28(a)	<u>18,542,923</u>	<u>15,660,940</u>	<u>17,741,526</u>
Amount attributable to operating activities			
INVESTING ACTIVITIES			
Inflows from investing activities			
	29,053,353	14,108,173	25,981,030
	1,254,833	7,449,567	1,029,391
	10,002	0	81,562
	<u>30,318,188</u>	<u>21,557,740</u>	<u>27,091,983</u>
Outflows from investing activities			
8(a)	(11,276,449)	(12,421,726)	(13,946,846)
9(a)	(24,684,883)	(27,410,469)	(14,896,724)
	<u>(35,961,332)</u>	<u>(39,832,195)</u>	<u>(28,843,570)</u>
	(16,627,615)	500,000	(13,505,420)
28(b)	<u>(22,270,759)</u>	<u>(17,774,455)</u>	<u>(15,257,007)</u>
Amount attributable to investing activities			
FINANCING ACTIVITIES			
Inflows from financing activities			
29(a)	4,451,621	4,650,000	8,356,864
	1,484,086	0	1,009,740
	0	461,000	0
29(d)	251,471	1,863,760	507,877
30	21,903,914	9,478,565	21,253,107
	<u>28,091,092</u>	<u>16,453,325</u>	<u>31,127,588</u>
Outflows from financing activities			
29(a)	(5,509,463)	(4,332,703)	(5,024,549)
	0	(949,701)	0
29(d)	(353,132)	(576,642)	(438,322)
30	(18,109,686)	(7,666,347)	(27,906,133)
	<u>(23,972,281)</u>	<u>(13,525,393)</u>	<u>(33,369,004)</u>
	(251,471)	(1,863,760)	(507,877)
28(c)	<u>(251,471)</u>	<u>(1,863,760)</u>	<u>(507,877)</u>
Amount attributable to financing activities			
MOVEMENT IN SURPLUS OR DEFICIT			
28(d)	754,197	600,000	1,018,971
	18,542,923	15,660,940	17,741,526
	(22,270,759)	(17,774,455)	(15,257,007)
	3,867,340	1,064,172	(2,749,293)
28(d)	<u>893,701</u>	<u>(449,343)</u>	<u>754,197</u>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF MANDURAH
FOR THE YEAR ENDED 30 JUNE 2025
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**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

1. BASIS OF PREPARATION

The financial report of the City of Mandurah which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls ;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - Note 8
 - Infrastructure - Note 9
- Expected credit losses on financial assets - Note 5
- Investment property - Note 12
- Measurement of employee benefits - Note 16
- Measurement of provisions - Note 17

Fair value hierarchy information can be found in Note 25

The local government reporting entity

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements

These amendments did not have a material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Annual Improvements Volume 11

These amendments are not expected to have any material impact on the financial report on initial application.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval

Consideration from contracts with customers is included in the transaction price.

Revenue recognition

Rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	98,056,579	0	98,056,579
Grants, subsidies and contributions	4,867,778	0	0	0	4,867,778
Fees and charges	38,581,727	0	0	0	38,581,727
Interest revenue	0	0	652,966	3,790,127	4,443,093
Other revenue	302,855	0	0	1,301,139	1,603,994
Capital grants, subsidies and contributions	0	29,053,353	0	0	29,053,353
Total	43,752,360	29,053,353	98,709,545	5,091,266	176,606,524

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	93,164,669	0	93,164,669
Grants, subsidies and contributions	5,635,783	0	0	0	5,635,783
Fees and charges	34,107,075	0	0	0	34,107,075
Interest revenue	0	0	713,295	4,076,245	4,789,540
Other revenue	300,834	0	0	1,064,121	1,364,955
Capital grants, subsidies and contributions	0	25,981,030	0	0	25,981,030
Total	40,043,692	25,981,030	93,877,964	5,140,366	165,043,052

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual \$
Interest revenue		
Interest on reserve account	1,454,886	1,522,615
Rates instalment and penalty interest	652,966	713,295
Other interest revenue	2,335,241	2,553,630
	4,443,093	4,789,540

Fees and charges relating to rates receivable

Charges on instalment plan	108,532	92,951
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The 2025 original budget estimate in relation to:
Charges on instalment plan was \$103,300.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	151,799	142,200
	151,799	142,200

Employee Costs

Employee benefit costs	50,597,824	47,270,516
Other employee costs	8,916,508	8,102,603
	59,514,332	55,373,119

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	780,017	680,122
Interest rate swap	0	303
Other Borrowings interest	436,556	391,840
	1,216,573	1,072,265

Other expenditure

Write-Off of WIP / Duplicated Assets	1,539,236	0
Sundry expenses	55,473	29,373
	1,594,709	29,373

9(a)

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	25,560,472	30,142,409
Term deposits	36,250,504	44,334,660
Total cash and cash equivalents	61,810,976	74,477,069
Held as		
- Unrestricted cash and cash equivalents	13,358,200	4,341,390
- Restricted cash and cash equivalents	48,452,776	70,135,679
	61,810,976	74,477,069

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

4. OTHER FINANCIAL ASSETS

Note	2025	2024
	\$	\$
(a) Current assets		
Financial assets at amortised cost	19,764,861	6,522,395
	19,764,861	6,522,395
Other financial assets at amortised cost		
Community Loans	47,106	10,000
Term deposits	19,717,755	6,512,395
	19,764,861	6,522,395
Held as		
- Unrestricted other financial assets at amortised cost	47,106	10,000
- Restricted other financial assets at amortised cost	19,717,755	6,512,395
	19,764,861	6,522,395
(b) Non-current assets		
Financial assets at amortised cost - Community Loans	129,604	176,712
Financial assets at fair value through profit or loss - Local Government House Trust	139,334	145,549
	268,938	322,261
Financial assets at amortised cost		
Financial assets at amortised cost - Community Loans	129,604	176,712
	129,604	176,712
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	145,549	142,607
Movement attributable to fair value changes	(6,215)	2,942
Units in Local Government House Trust - closing balance	139,334	145,549

Loans receivable from community have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows; and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The City classifies the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	5,061,263	3,662,665
Trade receivables	1,728,493	1,848,912
Other receivables - Infringements	790,234	803,309
GST receivable	532,891	670,895
Receivables for employee related provisions	450,455	358,794
Allowance for credit losses of trade receivables	(269,893)	(215,611)
Other receivables Pensioner Rebates and ESL	290,009	145,519
Other receivables - Insurance Claims	0	3,783,499
	8,583,452	11,057,982
Non-current		
Pensioner's rates and ESL deferred	2,044,842	1,685,741
	2,044,842	1,685,741

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Note	30 June 2025 Actual	30 June 2024 Actual
	\$	\$
Trade and other receivables from contracts with customers	249,076	160,287
Total trade and other receivables from contracts with customers	249,076	160,287

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

6. INVENTORIES

Note	2025	2024
Current	\$	\$
Fuel and materials	559,876	392,615
Land held for resale		
Cost of acquisition	445,000	445,000
	1,004,876	837,615
The following movements in inventories occurred during the year:		
Balance at beginning of year	837,615	694,556
Inventory movement	167,261	143,059
Balance at end of year	1,004,876	837,615

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	623,894	1,283,653
Accrued income	3,254,783	2,094,085
	<u>3,878,677</u>	<u>3,377,738</u>

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Accrued Income

Accrued income primarily relate to the City's right to receive considerations for work completed but not billed at the end of the period.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	<u>Note</u>	<u>Land</u>	<u>Buildings</u>	<u>Land</u>	<u>Buildings</u>	<u>Total property</u>	<u>Furniture and</u>	<u>Plant and</u>	<u>Work in Progress</u>	<u>Total</u>
		<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>equipment</u>	<u>equipment</u>	<u>\$</u>	<u>property,</u>
							<u>\$</u>	<u>\$</u>		<u>plant and</u>
										<u>equipment</u>
										<u>\$</u>
Balance at 1 July 2023		93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
Additions		0	1,093,100	0	1,093,100	1,093,100	197,624	3,673,378	8,982,744	13,946,846
Disposals		0	(299,746)	0	(299,746)	(299,746)	0	(1,640,967)	0	(1,940,713)
Depreciation		0	(2,554,399)	0	(2,554,399)	(2,554,399)	(263,035)	(1,352,130)	0	(4,169,564)
Transfers		0	2,709,965	0	2,709,965	2,709,965	0	0	(2,709,965)	0
Balance at 30 June 2024		93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077
Comprises:										
Gross balance amount at 30 June 2024		93,525,000	168,367,911	93,525,000	168,367,911	261,892,911	3,284,584	18,237,957	9,666,082	293,081,534
Accumulated depreciation at 30 June 2024		0	(5,299,112)	0	(5,299,112)	(5,299,112)	(1,222,529)	(5,292,816)	0	(11,814,457)
Balance at 30 June 2024	8(b)	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077
Additions		0	197,131	0	197,131	197,131	0	2,423,380	8,655,938	11,276,449
Disposals		(110,000)	(88,568)	(110,000)	(88,568)	(198,568)	0	(1,158,683)	0	(1,357,251)
Depreciation		0	(2,630,876)	0	(2,630,876)	(2,630,876)	(270,378)	(1,526,249)	0	(4,427,503)
Transfers		0	7,896,447	0	7,896,447	7,896,447	0	286,880	(8,147,850)	35,477
Balance at 30 June 2025		93,415,000	168,442,933	93,415,000	168,442,933	261,857,933	1,791,677	12,970,469	10,174,170	286,794,249
Comprises:										
Gross balance amount at 30 June 2025		93,415,000	176,370,135	93,415,000	176,370,135	269,785,135	3,284,584	18,776,642	10,174,170	302,020,531
Accumulated depreciation at 30 June 2025		0	(7,927,202)	0	(7,927,202)	(7,927,202)	(1,492,907)	(5,806,173)	0	(15,226,282)
Balance at 30 June 2025	8(b)	93,415,000	168,442,933	93,415,000	168,442,933	261,857,933	1,791,677	12,970,469	10,174,170	286,794,249

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
		\$	\$					
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land		93,415,000	93,525,000	2	Market Approach	Independent registered valuer	June 2022	Selection of Land similar approximate utility
Total land	8(a)	93,415,000	93,525,000					
Buildings - non specialised		168,442,933	163,068,799	2	Cost approach using current replacement cost	Independent valuer and Management valuation	June 2022	Historical cost per square floor area. Consumed benefit/obsolescence of asset.
Total buildings	8(a)	168,442,933	163,068,799					

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - parks	Infrastructure - work in progress	Other infrastructure - coastal and estuary	Other infrastructure - bridges	Other infrastructure - other infrastructure	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	342,778,597	159,005,948	119,148,517	38,229,868	48,191,168	68,301,101	4,079,930	779,735,129
Additions	1,848,388	0	1,042,936	12,005,400	0	0	0	14,896,724
(Disposals)	(2,405,592)	(964,462)	(2,411,307)	0	(482,913)	0	0	(6,264,274)
Gifted Assets Cost	8,225,551	3,534,137	415,692	0	0	0	0	12,175,380
Gifted Assets Accumulated Depreciation	(27,351)	(345,647)	(31,657)	0	0	0	0	(404,655)
Depreciation	(12,824,446)	(2,899,882)	(11,961,163)	0	(2,378,917)	(883,251)	(193,773)	(31,141,432)
Transfers	6,259,598	2,296,050	3,542,130	(12,425,870)	94,425	0	233,667	0
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872
Comprises:								
Gross balance at 30 June 2024	604,641,227	224,700,473	189,181,347	37,809,398	104,825,685	88,325,118	5,359,473	1,254,842,721
Accumulated depreciation at 30 June 2024	(260,786,482)	(64,074,329)	(79,436,199)	0	(59,401,922)	(20,907,268)	(1,239,649)	(485,845,849)
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872
Additions	24,424	0	65,323	24,595,136	0	0	0	24,684,883
(Disposals)	(891,035)	(434,012)	(1,026,765)	0	(33,403)	0	0	(2,385,215)
Gifted Assets Cost	8,875,482	1,874,737	1,633,393	0	0	0	0	12,383,612
Gifted Assets Accumulated Depreciation	(76,272)	(6,889)	(114,027)	0	0	0	0	(197,188)
Write-Off of WIP / Duplicated Assets	0	0	0	(1,539,236)	0	0	0	(1,539,236)
Depreciation	(12,078,967)	(2,860,199)	(12,595,371)	0	(2,479,424)	(883,251)	(202,354)	(31,099,566)
Transfers	6,565,289	409,649	4,665,577	(11,675,992)	0	0	0	(35,477)
Balance at 30 June 2025	346,273,666	159,609,430	102,373,278	49,189,306	42,910,936	66,534,599	3,917,470	770,808,685
Comprises:								
Gross balance at 30 June 2025	617,484,154	226,379,090	192,631,678	49,189,306	104,677,763	88,325,118	5,359,473	1,284,046,582
Accumulated depreciation at 30 June 2025	(271,210,488)	(66,769,660)	(90,258,400)	0	(61,766,827)	(21,790,519)	(1,442,003)	(513,237,897)
Balance at 30 June 2025	346,273,666	159,609,430	102,373,278	49,189,306	42,910,936	66,534,599	3,917,470	770,808,685

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - parks	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - coastal and estuary	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - bridges	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - other infrastructure	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.
During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings - non-specialised	20 to 110 years
Furniture and equipment	1 to 30 years
Plant and equipment	1 to 35 years
Infrastructure - roads	1 to 115 years
Infrastructure - drainage	1 to 100 years
Infrastructure - parks	1 to 100 years
Infrastructure - coastal and estuary	1 to 100 years
Infrastructure - bridges	60 to 115 years
Infrastructure - other	5 to 100 years
Right of use - plant and equipment	Based on the remaining lease

(b) Fully depreciated assets in use

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

	2025	2024
	\$	\$
Plant and equipment	200,414	199,314
Infrastructure	48,349,227	14,550,365
	48,549,641	14,749,679

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

11. LEASES

(a) Right-of-use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Right-of-use assets - plant and equipment		Total right-of-use assets
	Note	equipment	assets
Balance at 1 July 2023		\$ 548,814	\$ 548,814
Additions		507,877	507,877
Depreciation		(443,210)	(443,210)
Balance at 30 June 2024		613,481	613,481
Additions		251,472	251,472
Depreciation		(349,773)	(349,773)
Balance at 30 June 2025		515,180	515,180

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the City is the lessee:

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(349,773)	(443,210)
Finance charge on lease liabilities	(17,088)	(21,659)
Low-value asset lease payments recognised as expense	(435,902)	(446,631)
Total amount recognised in the statement of comprehensive income	(802,763)	(911,500)
Total cash outflow from leases	(370,220)	(459,981)
(b) Lease liabilities		
Current	173,812	254,514
Non-current	367,969	388,928
	29(d) 541,781	643,442

Refer to Note 29(d) for details of lease liabilities.

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 29(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

11. LEASES (Continued)

(c) Lessor - property, plant and equipment subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

	2025 Actual	2024 Actual
	\$	\$
	1,836,109	1,529,305
	1,028,491	1,164,660
	1,054,144	1,150,150
	1,033,814	1,166,281
	1,003,506	1,146,086
	9,287,864	12,249,055
	15,243,928	18,405,537

MATERIAL ACCOUNTING POLICIES

The City as lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

12. INVESTMENT PROPERTY

Non-current assets - at reportable value

Carrying balance at 1 July	10,683,760	10,683,760
Net gain/(loss) from fair value adjustment	804,038	0
Closing balance at 30 June	11,487,798	10,683,760
Amounts recognised in profit or loss for investment properties		
Rental income	728,438	728,438
Direct operating expenses from property that generated rental income	(7,764)	(21,849)
Fair value gain recognised in profit or loss	804,038	0

	2025 Actual	2024 Actual
	\$	\$
	10,683,760	10,683,760
	804,038	0
	11,487,798	10,683,760
Amounts recognised in profit or loss for investment properties		
	728,438	728,438
	(7,764)	(21,849)
	804,038	0

MATERIAL ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City.

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

Fair value of investment properties

A management valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
Payables for employee related provisions
Bonds and deposits held
Other payables - receipts in advance
Other payables - other accrued expenses
Other payables - retention monies

	2025	2024
	\$	\$
	8,177,324	6,473,385
	6,586,103	5,325,000
	1,184,800	1,239,653
	442,857	421,562
	5,095,557	4,661,400
	195,920	0
	34,742	51,871
	252,090	220,013
	21,969,393	18,392,884

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Statutory liabilities

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises income for the prepaid rates that have not been refunded.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

14. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	429,480	253,428
Capital grant/contributions liabilities	1,437,267	4,812,548
	<u>1,866,747</u>	<u>5,065,976</u>
Non-current		
Capital grant/contributions liabilities	0	1,215,909
	<u>0</u>	<u>1,215,909</u>
Reconciliation of changes in contract liabilities		
Opening balance	253,428	108,453
Additions	429,480	253,428
Revenue from contracts with customers included as a contract liability at the start of the period	(253,428)	(108,453)
	<u>429,480</u>	<u>253,428</u>
<p>The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	6,028,457	7,763,152
Additions	372,182	2,029,581
Revenue from capital grant/contributions held as a liability at the start of the period	(4,963,372)	(3,764,276)
	<u>1,437,267</u>	<u>6,028,457</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,437,267	4,812,548
1 to 2 years	0	1,215,909
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	<u>1,437,267</u>	<u>6,028,457</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

15. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		5,510,331	20,554,561	26,064,892	5,317,216	21,204,784	26,522,000
Other borrowings		998,927	2,968,610	3,967,537	920,018	3,648,255	4,568,273
Total secured borrowings	29(a)	6,509,258	23,523,171	30,032,429	6,237,234	24,853,039	31,090,273

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Mandurah.

The City of Mandurah has complied with the financial covenants of its borrowing facilities during the 2025 and 2024 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 29(a).

Information regarding exposure to risk can be found at Note 23.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

16. EMPLOYEE RELATED PROVISIONS

Employee related provisions	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	4,058,924	3,876,955
Long service leave	3,879,040	4,124,167
Other employee leave provisions	333,845	312,966
	8,271,809	8,314,088
Employee related other provisions		
Employment on-costs	1,291,426	1,302,508
	1,291,426	1,302,508
Total current employee related provisions	9,563,235	9,616,596
Non-current provisions		
Employee benefit provisions		
Long service leave	788,065	704,585
	788,065	704,585
Employee related other provisions		
Employment on-costs	127,853	114,700
	127,853	114,700
Total non-current employee related provisions	915,918	819,285
Total employee related provisions	10,479,153	10,435,881

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:	Note	2025	2024
		\$	\$
Less than 12 months after the reporting date		4,259,600	4,588,902
More than 12 months from reporting date		6,219,553	5,846,979
		10,479,153	10,435,881
Expected reimbursements of employee related provisions from other WA local governments	5	450,456	358,794

MATERIAL ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

17. OTHER PROVISIONS

	Provision for Workers Compensation	Total
	\$	\$
Opening balance at 1 July 2024		
Current provisions	330,335	330,335
	330,335	330,335
Balance at 30 June 2025	330,335	330,335
Comprises		
Current	330,335	330,335
	330,335	330,335

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

MATERIAL ACCOUNTING POLICIES

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

18. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	75,390,270	0	75,390,270	75,390,270	0	75,390,270
Revaluation surplus - Buildings - non-specialised	89,853,505	0	89,853,505	89,853,505	0	89,853,505
Revaluation surplus - Furniture and equipment	1,001,625	0	1,001,625	1,001,625	0	1,001,625
Revaluation surplus - Plant and equipment	188,092	0	188,092	188,092	0	188,092
Revaluation surplus - Infrastructure - roads	227,256,653	0	227,256,653	227,256,653	0	227,256,653
Revaluation surplus - Infrastructure - drainage	118,790,040	0	118,790,040	118,790,040	0	118,790,040
Revaluation surplus - Infrastructure - parks	188,952,729	0	188,952,729	188,952,729	0	188,952,729
Revaluation surplus - Other infrastructure - coastal and estuary	42,449,246	0	42,449,246	42,449,246	0	42,449,246
Revaluation surplus - Other infrastructure - bridges	24,230,622	0	24,230,622	24,230,622	0	24,230,622
Revaluation surplus - Other infrastructure - cultural	17,691,148	0	17,691,148	17,691,148	0	17,691,148
	785,803,930	0	785,803,930	785,803,930	0	785,803,930

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the Statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2025 Actual	2024 Actual
Cash and cash equivalents	3	\$ 61,810,976	\$ 74,477,069

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	48,452,776	70,135,679
- Financial assets at amortised cost	4	19,717,755	6,512,395
		68,170,531	76,648,074

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	30	65,678,155	69,472,383
Contract liabilities	14	429,480	253,428
Capital grant liabilities	14	1,437,267	4,812,548
Unspent loans	29(c)	625,629	2,109,715
Total restricted financial assets		68,170,531	76,648,074

(b) Reconciliation of net result to net cash provided by operating activities

Net result		9,075,405	1,325,592
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Non-cash items:

Adjustments to fair value of financial assets at fair value through profit or loss		6,215	251,584
Adjustments to fair value of investment property		(804,038)	0
Depreciation/amortisation		35,876,845	35,755,740
(Profit)/loss on sale of asset		2,489,801	7,057,737
Assets received for substantially less than fair value		(12,186,424)	(11,770,725)
Reversal of fixed assets		1,539,236	0

Changes in assets and liabilities:

(Increase)/decrease in trade and other receivables		2,115,429	(5,558,856)
(Increase)/decrease in other assets		(500,939)	30,882
(Increase)/decrease in inventories		(167,261)	(143,059)
Increase/(decrease) in trade and other payables		3,576,509	(1,816,538)
Increase/(decrease) in employee related provisions		43,272	185,814
Increase/(decrease) in other provisions		0	(294,208)
Increase/(decrease) in other liabilities		(4,415,138)	(1,215,491)
Capital grants, subsidies and contributions		(12,275,739)	(12,181,402)
Net cash provided by/(used in) operating activities		24,373,173	11,627,070

(c) Undrawn borrowing facilities

Credit standby arrangements

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		200,000	200,000
Credit card balance at balance date		(50,988)	(39,971)
Total amount of credit unused		149,012	160,029

Loan facilities

Loan facilities - current		6,509,258	6,237,234
Loan facilities - non-current		23,523,171	24,853,039
Total facilities in use at balance date		30,032,429	31,090,273

Unused loan facilities at balance date		625,629	2,109,715
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**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

20. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the City has listed one site to be possible sources of contamination. Details of this site is:

- Lot 29 Red Road and 35 Mulga Drive, former sand quarry, landfill, Mandurah.

Until the City conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the City is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

21. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	4,708,813	17,023,816
- plant & equipment purchases	1,347,776	2,300,720
	6,056,589	19,324,536
Payable:		
- not later than one year	6,056,589	19,324,536

The capital expenditure projects outstanding at the end of the current reporting period represent the renovation and improvement of the City's Parks, Reserves, Coodanup Foreshore, Waterfront, Dawesville Channel, Boardwalk and Beach Access and Fleet Vehicles (the prior year commitment was mainly for renovation and improvement of the City's Parks, Reserves, Eastern Foreshore, Dawesville Community Centre and Fleet Vehicles).

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

22. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Mayor's annual allowance		96,850	97,115	91,997
Mayor's meeting attendance fees		29,639	51,412	49,435
Mayor's other expenses		7,278	9,225	2,458
Mayor's annual allowance for ICT expenses		2,018	3,500	3,500
Mayor's travel and accommodation expenses		1,668	0	0
		<u>137,453</u>	<u>161,252</u>	<u>147,390</u>
Deputy Mayor's annual allowance		13,930	24,279	22,999
Deputy Mayor's meeting attendance fees		34,278	34,278	32,960
Deputy Mayor's other expenses		843	5,225	1,730
Deputy Mayor's annual allowance for ICT expenses		3,500	3,500	3,500
Deputy Mayor's travel and accommodation expenses		384	0	2,394
		<u>52,935</u>	<u>67,282</u>	<u>63,583</u>
All other council member's meeting attendance fees		377,058	377,058	362,830
All other council member's other expenses		23,704	57,475	19,596
All other council member's annual allowance for ICT expenses		38,500	38,500	38,500
All other council member's travel and accommodation expenses		1,640	0	3,948
		<u>440,902</u>	<u>473,033</u>	<u>424,874</u>
	22(b)	<u>631,290</u>	<u>701,567</u>	<u>635,847</u>

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the City during the year are as follows:

Short-term employee benefits		3,382,570		2,502,187
Post-employment benefits		465,370		345,682
Employee - other long-term benefits		84,434		65,419
Employee - termination benefits		0		232,562
Council member costs	22(a)	<u>631,290</u>		<u>635,847</u>
		<u>4,563,664</u>		<u>3,781,697</u>

(a) The Mayor resigned from Council on the 26th January 2025 and the Deputy Mayor acted as Mayor for the remainder of the year.

(b) Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

22. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2025 Actual	2024 Actual
	\$	\$
Purchase of goods and services	811,836	913,851
Payment of council member costs (Refer to Note 22(a))	631,290	635,847

(d) Related parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the City, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

There were no such entities requiring disclosure during the current or previous year.

iii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

23. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted average interest rate	Carrying amounts	Fixed interest rate	Variable interest rate	Non interest bearing
	%	\$	\$	\$	\$
2025					
Cash and cash equivalents	4.12%	61,810,976	36,250,504	25,560,472	0
Financial assets at amortised cost - term deposits	4.37%	19,894,465	19,894,465	0	0
2024					
Cash and cash equivalents	4.32%	74,477,069	44,334,660	30,142,409	0
Financial assets at amortised cost - term deposits	5.08%	6,512,395	6,512,395	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2025	2024
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	255,605	301,424

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and other receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade and other receivables					
Expected credit loss	0.00%	26.41%	8.16%	20.05%	
Gross carrying amount	1,135,002	159,551	151,423	1,074,258	2,520,234
Loss allowance	0	42,137	12,361	215,394	269,892
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	85,435	21,714	620,077	6,378,879	7,106,105
Loss allowance	0	0	0	0	0
30 June 2024					
Trade and other receivables					
Expected credit loss	0.00%	25.5651%	21.1339%	21.9258%	
Gross carrying amount	1,169,395	49,917	41,628	885,038	2,145,978
Loss allowance	0	12,761	8,798	194,052	215,611
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	0	0	0	5,348,406	5,348,406
Loss allowance	0	0	0	0	0

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2025**

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivables		Trade and other receivables		Contract Assets	
	2025 Actual	2024 Actual	2025 Actual	2024 Actual	2025 Actual	2024 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 215,611	\$ 192,969	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	0	0	140,691	62,195	0	0
Receivables written off during the year as uncollectible	0	0	(86,410)	(39,553)	0	0
Closing loss allowance at 30 June	0	0	269,892	215,611	0	0

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2025**

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 19(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
2025					
Trade and other payables	21,969,393	0	0	21,969,393	21,969,393
Borrowings	6,867,544	22,218,361	5,806,652	34,892,557	30,032,429
Lease liabilities	173,812	367,969	0	541,781	541,781
	<u>29,010,749</u>	<u>22,586,330</u>	<u>5,806,652</u>	<u>57,403,731</u>	<u>52,543,603</u>
2024					
Trade and other payables	17,971,322	0	0	17,971,322	18,392,884
Borrowings	1,539,246	13,793,524	16,937,776	32,270,546	31,090,273
Lease liabilities	254,514	388,928	0	643,442	643,442
	<u>19,765,082</u>	<u>14,182,452</u>	<u>16,937,776</u>	<u>50,885,310</u>	<u>50,126,599</u>

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2025**

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No events occurred after balance sheet date.

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FOR THE YEAR ENDED 30 JUNE 2025**

25. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p>Health To provide an operational framework for environmental and community health.</p>	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.
<p>Community amenities To provide services required by the community.</p>	Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p>Economic services To help promote the local government and its economic wellbeing.</p>	Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.
<p>Other property and services To monitor and control operating accounts.</p>	Private works, administration and public works overheads, works depots and council plant operations.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2025 Actual	2024 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	1,862	0
General purpose funding	103,992,922	98,666,244
Law, order, public safety	776,939	585,519
Health	258,374	253,775
Education and welfare	596,658	504,983
Community amenities	21,750,217	19,413,322
Recreation and culture	8,883,719	7,562,877
Transport	3,596,391	3,169,280
Economic services	3,148,107	2,789,339
Other property and services	760,120	669,469
	143,765,309	133,614,808
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	15,240	0
General purpose funding	2,864,501	3,950,975
Law, order, public safety	96,714	137,887
Health	448,928	257,289
Education and welfare	189,481	77,286
Community amenities	20,210	5,464
Recreation and culture	10,800,069	7,003,182
Transport	5,700,734	5,752,730
Economic services	2,817,838	2,349,913
Other property and services	10,967,416	12,082,087
	33,921,131	31,616,813
Total income	177,686,440	165,231,621
Expenses		
Governance	(6,062,117)	(6,018,975)
General purpose funding	(2,349,708)	(1,824,804)
Law, order, public safety	(3,935,901)	(3,889,795)
Health	(3,038,440)	(2,187,647)
Education and welfare	(5,142,650)	(4,764,563)
Community amenities	(27,604,444)	(24,960,642)
Recreation and culture	(59,394,436)	(57,268,763)
Transport	(30,545,655)	(33,266,755)
Economic services	(5,747,318)	(5,780,269)
Other property and services	(24,790,366)	(23,943,816)
Total expenses	(168,611,035)	(163,906,029)
Net result for the period	9,075,405	1,325,592
(c) Assets		
Governance	12,626,176	12,298,830
General purpose funding	7,396,114	5,493,925
Law, order, public safety	12,037,267	12,219,894
Health	1,681	2,100
Education and welfare	5,280,401	5,362,158
Community amenities	3,242,821	3,298,995
Recreation and culture	327,521,145	372,514,578
Transport	608,753,394	606,481,767
Economic services	101,235,688	101,436,263
Other property and services	960,180	1,058,481
Unallocated	87,907,667	39,675,000
Total assets	1,166,962,534	1,159,841,991

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

27. RATING INFORMATION

(a) General rates

RATE TYPE	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
Residential Improved	Gross rental valuation	0.08967	37,861	737,133,377	66,098,760	894,270	66,993,030	66,222,959	900,000	67,122,959	63,206,834
Residential Vacant	Gross rental valuation	0.17193	1,407	19,212,635	3,303,229	18,185	3,321,414	3,736,277	0	3,736,277	3,202,033
Business Improved	Gross rental valuation	0.09785	1,028	165,590,572	16,203,038	23,001	16,226,039	16,275,264	0	16,275,264	15,612,548
Business Vacant	Gross rental valuation	0.17934	106	3,119,760	559,498	(4,792)	554,706	559,498	0	559,498	539,237
Urban Development	Gross rental valuation	0.15986	10	3,439,100	549,775	(33,274)	516,501	549,775	0	549,775	516,567
Total general rates			40,412	928,495,444	86,714,300	897,390	87,611,690	87,343,773	900,000	88,243,773	83,077,219
Minimum payment \$											
Residential Improved	Gross rental valuation	1,285	5,748	73,655,738	7,386,180	0	7,386,180	7,280,810	0	7,280,810	7,123,068
Residential Vacant	Gross rental valuation	1,064	1,973	8,712,566	2,099,272	0	2,099,272	1,666,224	0	1,666,224	2,018,379
Business Improved	Gross rental valuation	1,285	419	3,184,623	538,415	0	538,415	476,735	0	476,735	522,828
Business Vacant	Gross rental valuation	1,285	11	54,250	14,135	0	14,135	14,135	0	14,135	13,596
Total minimum payments			8,151	85,607,177	10,038,002	0	10,038,002	9,437,904	0	9,437,904	9,677,871
Total general rates and minimum payments			48,563	1,014,102,621	96,752,302	897,390	97,649,692	96,781,677	900,000	97,681,677	92,755,090
Specified area rates											
Mandurah Ocean Marina		0.01169	889	25,858,751	302,289	921	303,210	302,146	0	302,146	302,616
Mandurah Quay		0.00425	406	7,992,780	33,970	48	34,018	33,861	0	33,861	33,953
Port Bouvard Eastport Canals		0.00128	428	10,880,850	13,928	138	14,066	13,889	0	13,889	14,131
Port Bouvard Northport Canals		0.00220	320	7,206,740	15,855	0	15,855	15,818	0	15,818	15,855
Port Mandurah Canals		0.00347	885	23,324,780	80,937	92	81,029	80,840	0	80,840	81,104
Mariners Cove		0.00067	445	11,745,035	7,869	87	7,956	7,656	0	7,656	11,695
Total amount raised from rates (excluding general rates)			3,373	87,008,936	454,848	1,286	456,134	454,210	0	454,210	459,354
Concessions							(49,247)			(51,990)	(49,775)
Total rates							98,056,579			98,083,897	93,164,669
(b) Rates related information											
Rates instalment interest							348,981			413,200	389,549
Rates instalment plan charges							108,532			103,300	108,532
Rates overdue interest							303,985			309,900	323,746

*Rateable Value at time of raising of rate.

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2025**

28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
	(275,878)	0	(188,569)
	(500,939)	0	(1,490,669)
	0	237,145	0
	6,215	0	251,584
	2,765,679	0	7,246,306
9(a)	1,539,236	0	0
	35,876,845	35,205,987	35,755,740
Non-cash movements in non-current assets and liabilities:			
12	(804,038)	0	0
	(359,101)	0	(114,428)
	96,633	0	79,713
	626,955	0	330,421
	(600,736)	0	381,891
	150,000	0	144,975
	38,520,871	35,443,132	42,396,964
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
	0	500,000	0
19(b)	(12,186,424)	0	(11,770,725)
	(4,441,191)	0	(1,734,695)
	(16,627,615)	500,000	(13,505,420)
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
29(d)	(251,471)	(1,863,760)	(507,877)
	(251,471)	(1,863,760)	(507,877)
(d) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
30	(65,678,155)	(62,300,778)	(69,472,383)
4(a)	(47,106)	0	(10,000)
6	(445,000)	0	(445,000)
15	6,509,258	4,082,703	6,237,234
	(625,629)	(2,124,066)	(2,109,715)
	1,866,747	1,115,424	5,065,976
11(b)	173,812	1,731,395	254,514
	4,509,712	1,818,111	4,886,946
	(53,736,361)	(55,677,211)	(55,592,428)
Net current assets used in the Statement of financial activity			
	95,042,842	90,409,174	95,914,005
	(40,412,780)	(35,181,306)	(39,567,380)
	(53,736,361)	(55,677,211)	(55,592,428)
	893,701	(449,343)	754,197

Ordinary Council Meeting Agenda - 16 December 2025

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2025**

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget						
		Principal at	New loans	Principal	Principal at	Principal at 1	New loans	Principal	Principal at			
		1 July 2023	during 2023-24	repayments	30 June 2024	during 2024-25	during 2024-25	repayments	30 June 2025			
		\$	\$	\$	\$	\$	\$	\$	\$			
IT Communications Equipment [318(i)]		12,099	0	(12,099)	0	0	0	0				
Rushton Park Redevelopment [318(ii)]		53,521	0	(53,521)	0	0	0	0				
Meadow Springs Recreation Facility [318(iii)]		39,558	0	(39,558)	0	0	0	0				
Drainage [318(iv)]		13,963	0	(13,963)	0	0	0	0				
Road Construction [318(v)]		134,966	0	(134,966)	0	0	0	0				
Halls Head Bowling Club upgrade [331]		202,117	0	(32,544)	169,573	0	(40,074)	129,499				
New Pedestrian Bridge Construction [335]		125,775	0	(122,749)	3,026	0	(3,026)	0				
Waste Trailers and Dolly [336]		65,155	0	(60,640)	4,515	0	(4,515)	0	175,748	0	(26,369)	149,379
MARC Redevelopment [338]		264,969	0	(162,049)	102,920	0	(102,920)	0	0	0	0	0
New Road Construction [339]		204,349	0	(114,371)	89,978	0	(89,978)	0	0	0	0	0
MARC Redevelopment Stage 1 [340]		257,181	0	(77,926)	179,255	0	(88,086)	91,169	112,912	0	(112,912)	0
MARC Redevelopment Stage 2 [341]		596,974	0	(204,920)	392,054	0	(229,827)	162,227	97,843	0	(97,843)	0
New Road Construction [342]		320,256	0	(101,175)	219,081	0	(114,578)	104,503	186,764	0	(70,416)	116,348
WMC Tims Thicket [343]		52,113	0	(14,960)	37,153	0	(15,837)	21,316	418,390	0	(178,583)	239,807
Eastern Foreshore Wall [344]		405,374	0	(131,541)	273,833	0	(147,624)	126,209	231,455	0	(88,802)	142,653
MARC Stage 2 [345]		600,608	0	(188,188)	412,420	0	(214,368)	198,052	37,847	0	(14,266)	23,581
Road Construction [346]		206,863	0	(56,866)	149,997	0	(65,291)	84,706	291,824	0	(113,550)	178,274
MARC Carpark [347]		157,186	0	(43,193)	113,993	0	(48,545)	65,448	439,181	0	(161,425)	277,756
MPAC Forecourt [348]		65,531	0	(17,986)	47,545	0	(19,028)	28,517	159,321	0	(47,540)	111,781
Waste Water Reuse [349]		78,610	0	(21,590)	57,020	0	(22,838)	34,182	121,078	0	(36,109)	84,969
Halls Head Ablution Block [350]		52,441	0	(14,383)	38,058	0	(15,215)	22,843	50,492	0	(15,039)	35,453
Falcon Bay Seawall [351]		131,759	0	(36,078)	95,681	0	(41,013)	54,668	60,557	0	(18,053)	42,504
Mandurah Marina [352]		113,552	0	(17,897)	95,655	0	(20,592)	75,063	40,415	0	(12,027)	28,387
MARC Solar Plan [353]		113,559	0	(17,896)	95,663	0	(20,586)	75,077	101,619	0	(30,140)	71,479
MARC Carpark [354]		170,326	0	(26,846)	143,480	0	(34,049)	109,431	98,721	0	(14,832)	83,889
Novara Foreshore Development [355]		227,596	0	(41,444)	186,152	0	(45,601)	140,551	98,759	0	(14,800)	83,959
Falcon Bay Foreshore Upgrades [356]		227,060	0	(35,824)	191,236	0	(46,341)	144,895	148,079	0	(22,247)	125,832
Mandurah Foreshore Boardwalk Renewal [357]		254,393	0	(42,111)	212,282	0	(52,224)	160,058	188,050	0	(39,545)	148,505
Mandjar Square Development [358]		280,642	0	(47,401)	233,241	0	(58,185)	175,056	196,468	0	(30,592)	165,876
New Road Construction [359]		723,964	0	(134,613)	589,351	0	(165,632)	423,719	217,518	0	(36,875)	180,644
									239,775	0	(40,867)	198,908
									620,795	0	(103,169)	517,627

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Lakelands DOS [360]	1,387,697	0	(267,295)	1,120,402	0	(327,883)	792,519	1,182,594	0	(205,103)	977,492
Smoke Bush Retreat Footpath [361]	56,775	0	(8,947)	47,828	0	(9,449)	38,379	49,375	0	(7,400)	41,976
New Road Construction 2018/19 [39]	1,026,254	0	(124,360)	901,894	0	(157,651)	744,243	929,088	0	(97,166)	831,922
Mandjar Square Stage 3 and 4 [40]	620,830	0	(75,433)	545,397	0	(95,710)	449,687	297,438	0	(31,005)	266,434
Falcon Seawall [41]	328,443	0	(36,704)	291,739	0	(40,060)	251,679	562,043	0	(58,787)	503,257
New Boardwalks 18/19 [42]	330,762	0	(36,737)	294,025	0	(41,510)	252,515	289,455	0	(41,307)	248,148
Civic Building - Tuckey Room Extension [43]	330,343	0	(36,761)	293,582	0	(40,866)	252,716	289,073	0	(41,270)	247,803
Novara Foreshore Stage 3 [44]	132,591	0	(14,768)	117,823	0	(16,480)	101,343	109,920	0	(22,671)	87,249
Pinjarra Road Carpark [45]	132,591	0	(14,768)	117,823	0	(16,480)	101,343	109,920	0	(22,671)	87,249
Coodanup Drive - Road Rehabilitation [46]	66,321	0	(7,459)	58,862	0	(7,696)	51,166	49,918	0	(16,402)	33,516
South Harbour Upgrade [47]	169,324	0	(16,744)	152,580	0	(18,380)	134,200	137,032	0	(32,291)	104,741
Falcon Skate Park Upgrade [48]	86,124	0	(10,090)	76,034	0	(10,308)	65,726	79,649	0	(6,475)	73,174
Falcon Bay Foreshore Stage 3 of 4 [49]	219,015	0	(31,750)	187,265	0	(23,295)	163,970	184,568	0	(34,446)	150,122
New Road Construction 2019/20 [50]	604,125	0	(104,899)	499,226	0	(95,106)	404,120	502,874	0	(101,251)	401,623
Mandjar Square Final Stage [51]	219,002	0	(30,617)	188,385	0	(24,307)	164,078	186,615	0	(32,386)	154,229
Halls Head Recycled Water 2019/20 [52]	146,877	0	(14,307)	132,570	0	(16,131)	116,439	136,446	0	(10,431)	126,015
Westbury Way North side POS Stage 3 [53]	146,891	0	(14,305)	132,586	0	(15,049)	117,537	136,480	0	(10,411)	126,069
Smart Street Mall Upgrade 2019/20 [54]	350,153	0	(57,113)	293,040	0	(44,969)	248,071	295,429	0	(54,724)	240,706
Smart Street Mall 2020/21 [55]	905,433	0	(105,466)	799,967	0	(89,720)	710,247	775,113	0	(130,320)	644,793
New Roads 2020/21 [56]	481,957	0	(61,623)	420,334	0	(54,157)	366,177	414,547	0	(67,411)	347,136
Enclosed Dog Park [57]	17,065	0	(1,244)	15,821	0	(1,313)	14,508	16,204	0	(861)	15,343
Falcon Bay Upgrade - Stage 4 of 5 [58]	231,480	0	(29,175)	202,305	0	(25,512)	176,793	199,113	0	(32,367)	166,746
Novara Foreshore Stage 4 [59]	84,550	0	(7,784)	76,766	0	(6,922)	69,844	78,124	0	(6,426)	71,699
Bortolo Reserve - Shared Use Parking and Fire Track Facility [602]	248,388	0	(31,271)	217,117	0	(26,698)	190,419	212,764	0	(35,624)	177,140
South Harbour Paving Upgrade Stage 2 [61]	42,286	0	(3,373)	38,913	0	(3,301)	35,612	39,793	0	(2,494)	37,299
Eastern/ Western Foreshore 2020/21 [62]	912,751	0	(120,004)	792,747	0	(121,060)	671,687	779,568	0	(133,183)	646,385
Falcon Skate Park Upgrade 2020/21 [63]	63,077	0	(5,022)	58,055	0	(5,022)	53,033	59,456	0	(3,621)	55,835
Carryover Roads 2020/21 [64]	457,080	0	(51,509)	405,571	0	(51,438)	354,133	395,866	0	(61,213)	334,653
Roads 2021/22 [65]	229,614	0	(25,305)	204,309	0	(24,368)	179,941	199,370	0	(30,244)	169,126
Carparks 2021/22 [66]	152,434	0	(17,244)	135,190	0	(16,460)	118,730	132,727	0	(19,707)	113,020
Ablutions 2020/21 & 2021/22 (consolidation of above Ablution loans) [67]	228,857	0	(25,755)	203,102	0	(24,612)	178,490	198,973	0	(29,885)	169,088
Eastern/ Western Foreshore 2021/22	1,377,801	0	(159,732)	1,218,069	0	(160,896)	1,057,173	1,191,189	0	(186,611)	1,004,577
Parks and Reserves Upgrades 2021/22	446,783	0	(51,216)	395,567	0	(51,441)	344,126	387,392	0	(59,391)	328,001
Cambria Island Abutment Wall	54,949	0	(6,351)	48,598	0	(6,415)	42,183	47,930	0	(7,019)	40,912
Mandurah Library Re Roofing Project	106,264	0	(12,070)	94,194	0	(10,565)	83,629	92,634	0	(13,630)	79,004
Mandurah Ocean Marina Chalets Refurbishment	137,711	0	(15,821)	121,890	0	(15,598)	106,292	119,587	0	(18,123)	101,464
Enclosed Dog Park 2021/22	165,729	0	(18,599)	147,130	0	(17,978)	129,152	144,466	0	(21,262)	123,204
Falcon Bay Upgrade - Stage 4 of 5 2021/22	66,188	0	(7,295)	58,893	0	(7,741)	51,152	58,386	0	(7,802)	50,584
Novara Foreshore Stage 4 2021/22	210,045	0	(23,828)	186,217	0	(23,481)	162,736	182,850	0	(27,195)	155,655
Smart Street Mall 2021/22	568,125	0	(65,422)	502,703	0	(65,598)	437,105	492,211	0	(75,913)	416,298
RC Pinjarra Road Stage 3	500,263	0	(63,813)	436,450	0	(64,713)	371,737	439,135	0	(61,129)	378,006
RC Pinjarra Road Stage 4	500,263	0	(63,800)	436,463	0	(64,711)	371,752	439,135	0	(61,129)	378,006
Falcon Reserve Activation Plan Stage 3	400,211	0	(51,388)	348,823	0	(51,036)	297,787	350,645	0	(49,565)	301,080
2022/23 Parks and Reserves Upgrades	390,205	0	(50,030)	340,175	0	(50,008)	290,167	342,000	0	(48,206)	293,794
Kangaroo Paw Park	307,570	0	(39,016)	268,554	0	(39,245)	229,309	270,283	0	(37,287)	232,997
Cambria Island Abutment Walls Repair	288,538	0	(34,592)	233,946	0	(34,155)	199,791	235,065	0	(33,473)	201,593
SP Halls Head PSP	200,105	0	(25,609)	174,496	0	(25,493)	149,003	175,489	0	(24,616)	150,873

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Seascapes Boardwalk	200,105	0	(25,611)	174,494	0	(25,491)	149,003	175,489	0	(24,616)	150,873
Bruce Cresswell Reserve	196,103	0	(24,934)	171,169	0	(25,129)	146,040	172,189	0	(23,914)	148,275
Falcon Bay Stage 5 of 5	145,076	0	(18,480)	126,596	0	(17,917)	108,679	127,343	0	(17,734)	109,609
Mandurah Community Museum Roof and Gutters	130,068	0	(16,676)	113,392	0	(16,493)	96,899	113,991	0	(16,077)	97,914
RC Peel Street	111,058	0	(14,138)	96,920	0	(12,902)	84,018	97,461	0	(13,597)	83,864
2022/23 South Harbour Upgrades	102,054	0	(13,027)	89,027	0	(12,192)	76,835	89,619	0	(12,435)	77,183
Torcello Mews Canal PAW Renewal	100,054	0	(12,723)	87,331	0	(12,036)	75,295	87,829	0	(12,223)	75,606
Halls Head Pde Beach Central CP Stage 2	97,261	0	(12,055)	85,206	0	(11,733)	73,473	86,088	0	(11,173)	74,915
Pleasant Grove Foreshore	59,031	0	(7,408)	51,623	0	(7,240)	44,383	52,869	0	(6,162)	46,708
Smart Street Mall Upgrade	58,748	0	(7,392)	51,356	0	(7,218)	44,138	51,797	0	(6,951)	44,846
Halls Head Parade Car Park Stage 2a	50,026	0	(4,683)	45,343	0	(6,152)	39,191	47,542	0	(2,484)	45,058
Bortolo Reserve Fire Track Water Infrastructure	40,021	0	(2,830)	37,191	0	(4,941)	32,250	39,336	0	(685)	38,651
Senior Citizens Carpark	12,006	0	(852)	11,154	0	(896)	10,258	11,793	0	(213)	11,580
Building Renewal & Upgrades	0	1,408,979	0	1,408,979	0	(107,703)	1,301,276	1,408,562	720,000	(145,794)	1,982,768
Parks and Reserves Upgrades	0	3,440,409	0	3,440,409	0	(262,990)	3,177,419	3,439,391	1,080,000	(355,996)	4,163,395
Roads & Drainage Program	0	2,365,222	0	2,365,222	0	(180,800)	2,184,422	2,364,522	2,700,000	(244,741)	4,819,781
Parks & Reserves Upgrade 24/25	0	0	0	0	1,080,000	54	1,080,054	0	0	0	0
Building Renewal & Upgrades Program 24-25	0	0	0	0	720,000	735	720,735	0	0	0	0
Roads & Drainage Program 24/25	0	0	0	0	2,200,000	48	2,200,048	0	0	0	0
Mandurah Quay Seawall Repair	0	0	0	0	100,848	0	100,848	0	150,000	0	150,000
MAIA - E6N0162552 (ERP System)	1,106,208	0	(153,864)	952,344	0	(164,946)	787,398	0	0	0	0
MAIA - E6N0162763 (ERP System)	161,241	0	(22,427)	138,814	0	(24,042)	114,773	0	0	0	0
MAIA - E6N0162894 (ERP System)	231,611	0	(32,125)	199,487	0	(34,473)	165,013	0	0	0	0
MAIA - E6N0162965 (ERP System)	228,125	0	(63,549)	164,576	0	(56,497)	108,079	0	0	0	0
MAIA - E6N0163066 (ERP System)	111,049	0	(29,453)	81,596	0	(31,607)	49,988	0	0	0	0
MAIA - E6N0163214 (ERP System)	160,906	0	(38,320)	122,585	0	(41,765)	80,821	0	0	0	0
MAIA - E6N0163365 (ERP System)	99,557	0	(13,560)	85,997	0	(14,647)	71,350	0	0	0	0
MAIA - E6N0163612 (ERP System)	298,051	0	(63,299)	234,752	0	(68,854)	165,898	0	0	0	0
MAIA - E6N0163764 (ERP System)	299,911	0	(57,921)	241,990	0	(63,133)	178,857	0	0	0	0
MAIA - E6N0163853 (ERP System)	611,750	0	(104,597)	507,153	0	(116,223)	390,930	0	0	0	0
MAIA - E6N0164030 (ERP System)	181,289	0	(23,787)	157,502	0	(27,162)	130,339	0	0	0	0
MAIA - E6N0164072 (ERP System)	704,346	0	(103,051)	601,295	0	(114,216)	487,079	0	0	0	0
MAIA - E6N0164204 (ERP System)	0	301,559	(19,048)	282,511	0	(42,225)	240,286	0	0	0	0
MAIA - E6N0164270 (ERP System)	0	825,319	(27,648)	797,671	0	(120,227)	677,444	0	0	0	0
CHG - 2502673 (ERP System)	0	0	0	0	350,773	(31,490)	319,282	0	0	0	0
Total	27,757,958	8,341,488	(5,009,170)	31,090,273	4,451,621	(5,509,463)	30,032,429	26,697,364	4,650,000	(4,332,703)	27,014,673

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Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year	Budget for	Actual for year
					ending 30 June 2025	year ending 30 June 2025	ending 30 June 2024
					\$	\$	\$
IT Communications Equipment [318(i)]	318	Westpac	5.215%	19/06/2025	0	0	(196)
Rushton Park Redevelopment [318(ii)]	318	Westpac	5.215%	19/06/2025	0	0	(1,029)
Meadow Springs Recreation Facility [318(iii)]	318	Westpac	5.215%	19/06/2025	0	0	(784)
Drainage [318(iv)]	318	Westpac	5.215%	19/06/2025	0	0	(245)
Road Construction [318(v)]	318	Westpac	5.215%	19/06/2025	0	0	(2,647)
Halls Head Bowling Club upgrade [331]	331	Westpac	5.215%	19/06/2028	(3,378)	(7,646)	(10,907)
Parks - Falcon Bay Reserve [333(i)]	333	Westpac	0.00%	19/06/2023	0	0	0
Road Construction [333(ii)]	333	Westpac	0.00%	19/06/2023	0	0	0
New Pedestrian Bridge Construction [335]	335	Westpac	0.00%	19/06/2024	(13)	0	(3,931)
Waste Trailers and Dolly [336]	336	Westpac	0.00%	19/06/2024	(19)	0	(2,060)
MARC Redevelopment [338]	338	Westpac	5.215%	19/06/2025	(2,229)	(4,823)	(9,239)
New Road Construction [339]	339	Westpac	5.215%	16/06/2025	(2,378)	(4,373)	(7,634)
MARC Redevelopment Stage 1 [340]	340	Westpac	5.215%	19/06/2026	(2,692)	(9,144)	(12,855)
MARC Redevelopment Stage 2 [341]	341	Westpac	5.215%	19/06/2026	(4,448)	(20,944)	(29,357)
New Road Construction [342]	342	Westpac	5.215%	16/06/2026	(2,554)	(11,356)	(15,957)
WMC Tims Thicket [343]	343	Westpac	5.215%	16/06/2026	(1,731)	(1,854)	(2,607)
Eastern Foreshore Wall [344]	344	Westpac	5.215%	19/06/2026	(4,071)	(14,345)	(20,150)
MARC Stage 2 [345]	345	Westpac	5.215%	19/06/2027	(3,864)	(21,363)	(30,047)
Road Construction [346]	346	Westpac	5.215%	16/06/2027	(2,149)	(7,487)	(10,573)
MARC Carpark [347]	347	Westpac	5.215%	19/06/2027	(2,686)	(5,689)	(8,035)
MPAC Forecourt [348]	348	Westpac	5.215%	19/06/2027	(2,309)	(2,372)	(3,350)
Waste Water Reuse [349]	349	Westpac	5.215%	16/06/2027	(2,769)	(2,845)	(4,018)
Halls Head Ablution Block [350]	350	Westpac	5.215%	19/06/2027	(1,849)	(1,898)	(2,681)
Falcon Bay Seawall [351]	351	Westpac	5.215%	19/06/2027	(1,802)	(4,771)	(6,739)
Mandurah Marina [352]	352	Westpac	5.215%	16/06/2028	(3,435)	(4,296)	(6,128)
MARC Solar Plan [353]	353	Westpac	5.215%	19/06/2028	(3,437)	(4,296)	(6,129)
MARC Carpark [354]	354	Westpac	5.215%	16/06/2028	(1,986)	(6,443)	(9,192)
Novara Foreshore Development [355]	355	Westpac	5.345%	19/05/2028	(2,459)	(5,198)	(6,616)
Falcon Bay Foreshore Upgrades [356]	356	Westpac	5.215%	16/06/2028	(1,721)	(8,579)	(12,234)
Mandurah Foreshore Boardwalk Renewal [357]	357	Westpac	5.215%	16/05/2028	(1,837)	(8,532)	(11,950)
Mandjar Square Development [358]	358	Westpac	5.215%	19/06/2028	(1,883)	(9,098)	(12,671)
New Road Construction [359]	359	Westpac	5.215%	19/06/2028	(4,386)	(25,138)	(35,405)
Lakelands DOS [360]	360	Westpac	5.215%	16/06/2028	(8,562)	(49,387)	(69,148)
Smoke Bush Retreat Footpath [361]	361	Westpac	5.215%	19/06/2028	(2,562)	(2,148)	(3,064)
New Road Construction 2018/19	39	Westpac	5.471%	19/06/2029	(23,297)	(39,622)	(56,592)
Mandjar Square Stage 3 and 4	40	Westpac	5.471%	19/06/2029	(13,961)	(23,969)	(18,122)
Falcon Seawall	41	Westpac	5.471%	16/06/2029	(14,767)	(12,686)	(34,234)
New Boardwalks 18/19	42	Westpac	5.471%	19/06/2029	(13,317)	(12,717)	(18,091)
Civic Building - Tuckey Room Extension	43	Westpac	5.471%	19/06/2029	(13,962)	(12,700)	(18,067)
Novara Foreshore Stage 3	44	Westpac	5.471%	16/06/2029	(5,444)	(5,061)	(7,155)
Pinjarra Road Carpark	45	Westpac	5.471%	16/06/2029	(5,444)	(5,061)	(7,155)
Coodanup Drive - Road Rehabilitation	46	Westpac	5.471%	19/06/2029	(3,259)	(2,501)	(3,498)
South Harbour Upgrade	47	Westpac	5.471%	19/06/2030	(7,493)	(6,480)	(9,126)
Falcon Skate Park Upgrade	48	Westpac	5.471%	16/06/2030	(4,260)	(3,233)	(4,478)
Falcon Bay Foreshore Stage 3 of 4	49	Westpac	5.471%	19/06/2030	(10,462)	(1,461)	(2,007)
New Road Construction 2019/20	50	Westpac	5.471%	19/06/2030	(14,226)	(3,043)	(4,433)
Mandjar Square Final Stage	51	Westpac	5.471%	16/06/2030	(9,450)	(2,246)	(3,140)
Halls Head Recycled Water 2019/20	52	Westpac	5.471%	16/06/2030	(6,388)	(5,726)	(8,195)
Westbury Way North side POS Stage 3	53	Westpac	5.471%	19/06/2030	(7,451)	(5,726)	(8,196)
Smart Street Mall Upgrade 2019/20	54	Westpac	5.471%	19/06/2030	(15,762)	(2,622)	(3,618)
Smart Street Mall 2020/21	55	Westpac	5.45%	20/06/2031	(22,047)	(4,319)	(6,305)
New Roads 2020/21	56	Westpac	5.45%	20/06/2031	(12,070)	(3,120)	(4,607)
Enclosed Dog Park	57	Westpac	5.45%	20/06/2031	(899)	(672)	(964)
Falcon Bay Upgrade - Stage 4 of 5	58	Westpac	5.45%	20/06/2031	(5,388)	(1,240)	(1,726)
Novara Foreshore Stage 4	59	Westpac	5.45%	20/06/2031	(4,105)	(2,518)	(3,246)

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Bortolo Reserve - Shared Use Parking and Fire Track Facility	60	Westpac	5.45%	20/06/2031	(6,410)	(1,233)	(1,837)
South Harbour Paving Upgrade Stage 2	61	Westpac	5.45%	20/06/2031	(2,209)	(1,530)	(2,135)
Eastern/ Western Foreshore 2020/21	62	Westpac	5.45%	20/06/2031	(4,903)	(3,854)	(5,959)
Falcon Skate Park Upgrade 2020/21	63	Westpac	5.45%	20/06/2031	(3,294)	(2,347)	(3,294)
Carryover Roads 2020/21	64	Westpac	6.09%	19/06/2032	(3,342)	(2,200)	(3,273)
Roads 2021/22	65	Westpac	6.09%	19/06/2032	(2,729)	(1,287)	(1,792)
Carparks 2021/22	66	Westpac	6.09%	19/06/2032	(2,139)	(977)	(1,357)
Ablutions 2020/21 & 2021/22 (consolidation of above Ablution loans)	67	Westpac	6.09%	19/06/2032	(3,228)	(1,388)	(2,088)
Eastern/ Western Foreshore 2021/22	68	Westpac	6.09%	19/06/2032	(7,526)	(6,016)	(8,686)
Parks and Reserves Upgrades 2021/22	69	Westpac	6.09%	19/06/2032	(3,217)	(2,343)	(3,446)
Cambria Island Abutment Wall	70	Westpac	6.09%	19/06/2032	(510)	(366)	(573)
Mandurah Library Re Roofing Project	71	Westpac	6.09%	19/06/2032	(2,490)	(709)	(986)
Mandurah Ocean Marina Chalets Refurbishment	72	Westpac	6.09%	19/06/2032	(1,297)	(769)	(1,077)
Enclosed Dog Park 2021/22	73	Westpac	6.09%	19/06/2032	(2,181)	(1,121)	(1,560)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	Westpac	6.09%	19/06/2032	(551)	(708)	(998)
Novara Foreshore Stage 4 2021/22	75	Westpac	6.09%	19/06/2032	(2,166)	(1,308)	(1,815)
Smart Street Mall 2021/22	76	Westpac	6.09%	19/06/2032	(3,884)	(2,858)	(4,058)
RC Pinjarra Road Stage 3	77	Westpac	6.221%	19/06/2033	(2,440)	(2,269)	(3,337)
RC Pinjarra Road Stage 4	78	Westpac	6.221%	19/06/2033	(2,441)	(2,269)	(3,351)
Falcon Reserve Activation Plan Stage 3	79	Westpac	6.221%	19/06/2033	(2,689)	(1,568)	(2,339)
2022/23 Parks and Reserves Upgrades	80	Westpac	6.221%	19/06/2033	(2,373)	(1,574)	(2,351)
Kangaroo Paw Park	81	Westpac	6.221%	19/06/2033	(2,036)	(1,506)	(2,263)
Cambria Island Abutment Walls Repair	82	Westpac	6.221%	19/06/2033	(1,892)	(973)	(1,454)
SP Halls Head PSP	83	Westpac	6.221%	19/06/2033	(1,366)	(847)	(1,246)
Seascapes Boardwalk	84	Westpac	6.221%	19/06/2033	(1,366)	(9,118)	(1,246)
Bruce Cresswell Reserve	85	Westpac	6.221%	19/06/2033	(1,188)	(908)	(1,382)
Falcon Bay Stage 5 of 5	86	Westpac	6.221%	19/06/2033	(1,544)	(655)	(986)
Mandurah Community Museum Roof and Gutters	87	Westpac	6.221%	19/06/2033	(969)	(524)	(783)
RC Peel Street	88	Westpac	6.221%	19/06/2033	(2,004)	(496)	(766)
2022/23 South Harbour Upgrades	89	Westpac	6.221%	19/06/2033	(1,501)	(477)	(665)
Torcello Mews Canal PAW Renewal	90	Westpac	6.221%	19/06/2033	(1,392)	(457)	(707)
Halls Head Parade Car Park Stage 2a	91	Westpac	6.221%	19/06/2033	(1,323)	(712)	(999)
Pleasant Grove Foreshore	92	Westpac	6.221%	19/06/2033	(681)	(914)	(1,173)
Smart Street Mall Upgrade	93	Westpac	6.221%	19/06/2033	(664)	(355)	(495)
Halls Head Pde Beach Central CP Stage 2	94	Westpac	6.221%	19/06/2033	(556)	(1,593)	(2,024)
Bortolo Reserve Fire Track Water Infrastructure	95	Westpac	6.221%	19/06/2033	(424)	(1,764)	(2,534)
Senior Citizens Carpark	96	Westpac	6.221%	19/06/2033	(714)	(529)	(760)
Building Renewal & Upgrades	97	Westpac	5.115%	19/06/2034	(76,905)	(34,695)	(417)
Parks and Reserves Upgrades	98	Westpac	5.115%	19/06/2034	(187,786)	(84,716)	(1,018)
Roads & Drainage Program	99	Westpac	5.115%	19/06/2034	(129,120)	(58,241)	(700)
Parks & Reserves Upgrade 24/25	100	Westpac	4.724%	19/06/2038	(54)	0	0
Building Renewal & Upgrades Program 24-25	101	Westpac	4.794%	19/06/2038	(736)	0	0
Roads & Drainage Program 24/25	102	Westpac	4.794%	19/06/2038	(48)	0	0
MAIA - E6N0162552 (ERP System)	M1	CHG Meridian	7.016%	1/07/2029	(62,540)	0	(73,622)
MAIA - E6N0162763 (ERP System)	M2	CHG Meridian	7.013%	1/07/2029	(9,112)	0	(10,727)
MAIA - E6N0162894 (ERP System)	M3	CHG Meridian	7.119%	1/07/2029	(13,295)	0	(15,643)
MAIA - E6N0162965 (ERP System)	M4	CHG Meridian	7.056%	1/07/2029	(9,905)	0	(14,571)
MAIA - E6N0163066 (ERP System)	M5	CHG Meridian	7.682%	1/07/2029	(4,978)	0	(7,132)
MAIA - E6N0163214 (ERP System)	M6	CHG Meridian	7.644%	1/07/2029	(9,327)	0	(12,771)
MAIA - E6N0163365 (ERP System)	M7	CHG Meridian	7.231%	1/07/2029	(6,278)	0	(7,366)
MAIA - E6N0163612 (ERP System)	M8	CHG Meridian	8.453%	1/07/2029	(17,798)	0	(23,352)
MAIA - E6N0163764 (ERP System)	M9	CHG Meridian	8.495%	1/07/2029	(19,052)	0	(24,264)
MAIA - E6N0163853 (ERP System)	M10	CHG Meridian	10.486%	1/07/2029	(49,611)	0	(61,238)
MAIA - E6N0164030 (ERP System)	M11	CHG Meridian	12.732%	1/07/2029	(19,911)	0	(23,286)
MAIA - E6N0164072 (ERP System)	M12	CHG Meridian	10.567%	1/07/2029	(58,288)	0	(69,452)
MAIA - E6N0164204 (ERP System)	M13	CHG Meridian	12.927%	1/07/2029	(37,077)	0	(20,603)
MAIA - E6N0164270 (ERP System)	M14	CHG Meridian	13.476%	1/07/2029	(101,616)	0	(27,813)
CHG - 2502673 (ERP System)	M15	CHG Meridian	10.361%	1/07/2029	(17,767)	0	0
Total finance cost payments					(1,199,484)	(638,922)	(1,050,303)

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29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
					\$	\$	\$	\$		
Parks & Reserves Upgrade 24/25	Westpac	Variable	13 Years	4.724%	1,080,000	1,080,000	(1,080,000)	(1,080,000)	(54)	0
Building Renewal & Upgrades Program 24/25	Westpac	Variable	13 Years	4.794%	720,000	720,000	(720,000)	(720,000)	(736)	0
Roads & Drainage Program 24/25	Westpac	Variable	13 Years	4.794%	2,200,000	2,700,000	(2,007,092)	(2,700,000)	(48)	192,908
Mandurah Quay Seawall	Westpac	Variable	13 Years	4.724%	100,848	150,000	(28,782)	(150,000)	0	72,066
CHG - 2502673 (ERP System)	CHG Meridian	Variable	5 Years	10.361%	350,773	0	(350,773)	0	(17,767)	0
					4,451,621	4,650,000	(4,186,647)	(4,650,000)	(18,605)	264,974

(c) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance	Borrowed during	Expended during	Unspent balance
			1 July 2024	2024-25	2024-25	30 June 2025
			\$	\$	\$	\$
Bighton Lane	Westpac	6/02/2019	43,022	0	0	43,022
Brighton Plaza	Westpac	6/02/2019	14,115	0	0	14,115
WMC Tims Thicket	Westpac	6/02/2019	150,000	0	0	150,000
Lakelands DOS	Westpac	6/02/2019	78,293	0	(78,293)	0
Pinjarra Road Carpark	Westpac	6/02/2019	11	0	0	11
Halls Head Recycled Water	Westpac	30/06/2020	29,927	0	0	29,927
Eastern/ Western Foreshore 20/21	Westpac	30/06/2021	776,084	0	(776,084)	0
Parks and Reserves Upgrades 2021/22	Westpac	29/06/2022	4,209	0	0	4,209
Cambria Island Abutment Wall	Westpac	29/06/2022	37,603	0	0	37,603
Mandurah Ocean Marina Chalets Refurbishment	Westpac	29/06/2022	53,039	0	0	53,039
Pleasant Grove Foreshore	Westpac	19/06/2023	4,534	0	0	4,534
Mandurah Community Museum Roof and Gutters	Westpac	19/06/2023	17,832	0	0	17,832
Torcello Mews Canal PAW Renewal	Westpac	19/06/2023	6,363	0	0	6,363
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	94,683	0	(94,683)	0
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	800,000	0	(800,000)	0
Mandurah Quay Seawall	Westpac	24/06/2025	0	100,848	(28,782)	72,066
Roads & Drainage Program 24/25	Westpac	24/06/2025	0	2,200,000	(2,007,092)	192,908
			2,109,715	2,300,848	(3,784,934)	625,629

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(d) Lease liabilities

Purpose	Note	Actual						Budget				
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gym equipment		8,359	219,276	(144,178)	83,457	29,650	(113,107)	0	51,637	882,016	(220,705)	712,948
Software		18,356	73,096	(73,096)	18,356	36,052	(54,408)	0	18,026	405,914	(87,416)	336,524
IT Equipment		334,368	215,505	(166,978)	382,895	185,769	(129,630)	439,034	222,403	575,829	(212,141)	586,091
Survey Equipment		212,804	0	(54,070)	158,734	0	(55,987)	102,747	152,212	0	(56,379)	95,833
Total lease liabilities	11(b)	573,887	507,877	(438,322)	643,442	251,471	(353,132)	541,781	444,278	1,863,760	(576,642)	1,731,396

Lease finance cost payments

Purpose	Lease number	Institution	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term
Gym equipment	E6TEC64146	CHG Meridian	31/03/2025	(729)	(16,127)	(4,323)	21 months
Software	Various	CHG Meridian	1/04/2025	(126)	(7,671)	(330)	Various
IT Equipment	Various	HP, Fuji, Dell & Kyocera	Various	(11,627)	(22,271)	(10,484)	Various
Survey Equipment	2508156	CHG Meridian	1/03/2027	(4,606)	(4,605)	(6,522)	48 months
Total finance cost payments				(17,088)	(50,674)	(21,659)	

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30. RESERVE ACCOUNTS	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	
	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance	Budget opening balance	Budget transfer to	Budget transfer (from)	Budget closing balance	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
Cash in Lieu of Parking Reserve	505,194	24,075	0	529,269	503,320	0	0	503,320	491,695	13,499	0	505,194
					503,320	0	0	503,320	491,695	13,499	0	505,194
Restricted by council												
Building Reserve					1,512,891	7,000,000	0	8,512,891	1,448,838	166,243	(71,537)	1,543,544
Asset Management Reserve					32,076,141	0	(5,283,629)	26,792,512	21,080,104	10,998,768	(3,072,959)	29,005,913
Cultural Centre Reserve					2,480	0	0	2,480	189,763	13	(189,283)	493
Sustainability Reserve					282,900	0	0	282,900	509,862	7,545	(234,280)	283,127
Waste Reserve					7,936,741	0	(3,029,636)	4,907,105	8,221,489	1,801,708	(414,694)	9,608,503
Interest Free Loans Reserve					191,704	0	0	191,704	191,704	45,420	0	237,124
CLAG Reserve					20,974	0	0	20,974	20,690	11,735	0	32,425
Mandurah Ocean Marina Reserve					186,087	0	0	186,087	181,789	4,991	0	186,780
Waterways					941,563	0	0	941,563	1,055,377	64,849	(545,927)	574,299
Port Mandurah Canals Stage 2 Maintenance Reserve					97,344	0	0	97,344	95,096	2,611	0	97,707
Mariners Cove Canals Reserve					88,693	0	0	88,693	86,645	2,379	0	89,024
Port Bouvard Canal Maintenance Contributions Reserve					279,167	0	0	279,167	272,719	7,487	0	280,206
Unspent Grants Reserve					5,771,117	0	0	5,771,117	10,621,307	11,760,898	(13,311,223)	9,070,982
Leave Reserve					2,297,295	420,468	(1,160,498)	1,557,265	3,261,428	267,509	0	3,528,937
Bushland Acquisition Reserve					1,776,093	0	0	1,776,093	1,539,761	42,272	0	1,582,033
Coastal Storm Contingency Reserve					270,242	0	0	270,242	264,001	7,248	0	271,249
Digital Futures Reserve					59,455	0	0	59,455	58,078	1,594	0	59,672
Decked Carparking Reserve					1,054,465	0	0	1,054,465	1,030,111	28,280	0	1,058,391
Specified Area Rates - Waterside Canals					112,732	0	(2,942)	109,790	116,808	2,455	(2,680)	116,583
Specified Area Rates - Port Mandurah Canals					145,661	64,900	(1,860)	208,701	287,011	67,849	(214,836)	140,024
Specified Area Rates - Mandurah Quay Canals					271,632	26,861	0	298,493	239,190	33,631	0	272,821
Specified Area Rates - Mandurah Ocean Marina					892,459	149,147	0	1,041,606	774,206	169,013	0	943,219
Specified Area Rate - Port Bouvard Canals					156,606	4,118	0	160,724	152,725	3,259	(1,233)	154,751
Specified Area Rate - Mariners Cove					5,715	0	0	5,715	4,783	5,042	0	9,825
Specified Area Rate - Eastport					54,494	853	0	55,347	52,585	1,129	(105)	53,609
Sports Club Maintenance Levy Reserve					322,802	0	0	322,802	304,673	68,107	0	372,780
City Centre Land Acquisition Reserve					1,074,940	0	0	1,074,940	1,052,919	28,906	0	1,081,825
Lakelands Community Infrastructure Reserve					1,152,215	0	0	1,152,215	1,125,604	30,902	0	1,156,506
Plant Reserve					487,561	0	0	487,561	3,011,375	814,008	(1,850,296)	1,975,087
Workers Compensation Reserve					567,334	0	0	567,334	554,251	8,405	(248,110)	314,546
Restricted Cash Reserve					1,772,053	0	0	1,772,053	2,848,106	1,223,547	(1,095,944)	2,975,709
Transform Mandurah Funding Program Reserve					925,969	0	0	925,969	852,513	99,790	0	952,303
Public Arts Reserve					311,498	0	0	311,498	311,498	101,022	0	412,520
Community Safety Reserve					510,653	0	0	510,653	510,653	14,019	0	524,672
Large-Scale Arts and Culture Attraction Reserve					0	0	0	0	0	0	0	0
	63,609,676	7,666,347	(9,478,565)	61,797,458	63,609,676	7,666,347	(9,478,565)	61,797,458	62,327,662	27,892,634	(21,253,107)	68,967,189
	64,112,996	7,666,347	(9,478,565)	62,300,778	64,112,996	7,666,347	(9,478,565)	62,300,778	62,819,357	27,906,133	(21,253,107)	69,472,383

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All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by legislation/agreement	
Cash in Lieu of Parking Reserve	Parking - Provide additional parking areas
Restricted by council	
Building Reserve	Building - Future new building capital requirements
Asset Management Reserve	Asset Management - Renewal and upgrade of current infrastructure
Cultural Centre Reserve	Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
Sustainability Reserve	Sustainability - Development of Mandurah as a sustainable city
Waste Reserve	Waste Facilities Reserve Fund - Future waste treatment initiatives
Interest Free Loans Reserve	Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
CLAG Reserve	CLAG - Contiguous Local Authority Group for control of mosquitoes
Mandurah Ocean Marina Reserve	Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Waterways	Waterways - Future maintenance/asset replacement of specific waterways infrastructure
Port Mandurah Canals Stage 2 Maintenance Reserve	Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
Mariners Cove Canals Reserve	Mariners Cove Canals - Future maintenance of canals
Port Bouvard Canal Maintenance Contributions Reserve	Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
Unspent Grants Reserve	Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
Leave Reserve	Long Service Leave - To fund the long service and sick leave liability of Council's staff
Bushland Acquisition Reserve	Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
Coastal Storm Contingency Reserve	Coastal Storm Contingency - Provide for coastal emergency works due to storm damage
Digital Futures Reserve	Digital Futures - Fund development, investigation or commissioning of digital technology initiatives
Decked Carparking Reserve	Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
Specified Area Rates - Waterside Canals	Specified Area Rates - Waterside Canals - Future maintenance of canals
Specified Area Rates - Port Mandurah Canals	Specified Area Rates - Port Mandurah Canals - Future maintenance of canals
Specified Area Rates - Mandurah Quay Canals	Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals
Specified Area Rates - Mandurah Ocean Marina	Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Specified Area Rate - Port Bouvard Canals	Specified Area Rate - Port Bouvard Canals - Future maintenance of canals
Specified Area Rate - Mariners Cove	Specified Area Rate - Mariners Cove - Future maintenance of canals
Specified Area Rate - Eastport	Specified Area Rate - Eastport - Future maintenance of canals
Sports Club Maintenance Levy Reserve	Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
City Centre Land Acquisition Reserve	City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
Lakelands Community Infrastructure Reserve	Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
Plant Reserve	Plant reserve - Replacement of heavy plant and equipment
Workers Compensation Reserve	Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah
Restricted Cash Reserve	Restricted cash carried forward for future use
Transform Mandurah Funding Program Reserve	Progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirations and objectives
Public Arts Reserve	To fund public art throughout the City of Mandurah district
Community Safety Reserve	To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve
Large-Scale Arts and Culture Attraction Reserve	To fund Mandurah as a desirable City in its cultural offerings, by actively seeking impactful, large-scale arts and culture initiatives to Mandurah through research, partnerships and leveraging funding opportunities

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

31. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Cash-in-lieu of public open space	1,316,060	98,637	(478,234)	936,463
	1,316,060	98,637	(478,234)	936,463



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

City of Mandurah

To the Council of the City of Mandurah

Opinion

I have audited the financial report of the City of Mandurah (City) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Mandurah for the year ended 30 June 2025 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.

Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
11 December 2025

Subject: 19.3 Local Law Amendment

Summary

Upon concluding the section 3.16 *Local Government Act 1995* (the Act) review of the City of Mandurah's *Local Government Property and Public Places Local Law 2015* (LGP&PP Local Law), Council resolved to commence development of the proposed *Local Government Property and Public Places Amendment Local Law 2025* (Amendment Local Law) for Council's consideration.

Drafting of the proposed Amendment Local Law is now complete and has been provided to Council for consideration. In accordance with section 3.12 of the Act, Council approval is now sought to make the proposed Amendment Local Law and to commence public notice of Council's intention to do so.

The purpose and effect of the Amendment Local Law is stated below:

Purpose: To amend provision within the *City of Mandurah Local Government Property and Public Places Local Law* relating to regulation of the use of local government property, activities in public places, verge treatments, property numbering, advertising devices, obstructions on or in local government property or public places, trading and alfresco dining.

Effect: To control the use of local government property and public places and ensure the *Local Government Property and Public Places Local Law* is as clear and effective as possible; it provides that some activities are permitted only under a permit or under a determination, and that some activities are restricted or prohibited.

Disclosure of Interest

NIL

Previous Relevant Documentation

- G.6/03/25 25 March 2025 Local Law Review determination
- G.7/10/24 22 October 2024 Commence review of LGP&PP Local Law
- G.21/5/17 23 May 2017 Minute amended by Council (due to administrative error)
- G.15/5/17 9 May 2017 2016 LGP&PP Local Law, final adopted
- G.15/2/16 9 February 2016 2016 LGP&PP Local Law, proposed

Background

The City of Mandurah (City) is currently reviewing its suite of local laws through an ongoing Local Law Review Program (Review Program), in order to meet its statutory obligations under the Act.

At the Ordinary Council Meeting of 22 October 2024, a review of the LGP&PP Local Law was undertaken in accordance with section 3.16 of the Act (Section 3.16 Review) and concluded when Council resolved that the LGP&PP Local Law would be updated by amendment.

Council resolved to initiate the section 3.12 local law-making process under the Act (Making a Local Law) to formally amend the LGP&PP Local Law, following a period of research and development undertaken to draft the proposed Amendment Local Law.

Comment

Section 3.5 of the Act provides the power for local governments to make local laws to help perform their function of providing good governance for persons in its district.

All local laws are required to follow the procedures prescribed by the Act for a Section 3.16 Review and Making a Local Law. Recent Local Government Reform has introduced significant changes to these provisions, including clearer sequential steps for review and adoption. These changes aim to improve transparency and consistency in the local law-making process.

The statutory requirements and process for adoption of an Amendment Local Law and the City's status in relation to the Amendment Local Law is set out in the table below:

Stage of the Making of a Local Law Process	Requirement	Status/ Date of Compliance
Stage1 s3.16 Procedure Review of Local Law	Within a period of 8 years from the day when a local law commenced a local government is to carry out a review of the local law (section 3.16 (1)) Note: Pre-amendment (December 2024) and so reviewing the LGP&PP Local Law was conducted under the old provisions)	22 October 2024 Status: complete
Stage 1A	Local public notice must be given stating that – (c) The local government proposes to review the local law; (c) A copy may be inspected or obtained; and (c) Submissions about the local law may be made (before a day to be specified in the notice), being not less than 6 weeks after the notice is given. (section 3.16 (2))	13 December 2024 Closing date for public consultation Status: complete
Stage1B	After the last day for submissions, the City must consider any submissions received and prepare a report for Council to determine (by absolute majority) whether it considers that the local law should be repealed or amended. (Section 3.16 (2))	24 March 2025 Resolution of Council Status: complete
Stage 2 s3.12 Procedure Making of Local Law	At a council meeting the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law in the prescribed manner. (Section 3.12(2)) Purpose and effect to be included in both the agenda and minutes for the meeting. (<i>Local Government (Function and General) Regulations Reg 3</i>)	16 December 2025 Report Recommendation made at Council Meeting
Stage 2B(i)	Local public notice must be given stating that – (c) The local government proposes to make a local law and summarise the purpose and effect of the local law; (c) A copy may be inspected or obtained; and (c) Submissions about the local law may be made (before a day to be specified in the notice), being not less than 6 weeks after the notice is given (Section 3.12(3))	Date to be determined

2B(ii)	A copy of the notice and a copy of the proposed local law is given to the Departmental CEO and any other department assisting the administration of an Act under which the local law is proposed to be made (Section 3.12(3))	Date to be determined
2C	After the last day of submissions, the local government is to consider any submissions and may make the local law as proposed or make a local law that is not significantly different from what was proposed (Section 3.12(4)) *absolute majority required.	Date to be determined
2D	Once adopted, local laws must be advertised in the <i>Government Gazette</i> and a copy must be given to the Departmental CEO and any other department assisting the administration of an Act under which the local law is made (Section 3.12(5))	Date to be determined
2E	Local public notice must be given stating – (c) The title of the local laws; (c) Summarizing the purpose and effect of the local law, specifying the date the local laws come into force; and (c) The local law is published on the City’s website and that copies of the local law may be inspected at or obtained. (Section 3.12(6))	Date to be determined
2F	Within 10 working days of gazettal, copies of Local Laws to be provided to the Joint Standing Committee on Delegated Legislation (JSCDL) including explanatory or other material relating to them. (Section 3.12(7)) *Note: The JSCDL has the authority to recommended to Parliament that a local law is disallowed if it determines that the process as detailed in the Act is not followed, or the proposed local law does not meet the standard prescribed.	Date to be determined

City officers are now seeking Council resolution to commence the Making of the Local Law as per the table above which is stage 2 of the City’s Local Law Review Program. The amendment of a local law is the same procedure for ‘making’ a local law. Commencement of Stage 2 requires the giving of local public notice of the proposed Amendment Local Law for a period of no less than six weeks.

The public notice must state the City proposes to make the Amendment Local Law and summarising the purpose and effect in accordance with section 3.12 of the Act.

Following the period of advertisement, a report will be prepared by City officers incorporating public submissions for consideration by Council. Council will be requested to determine whether or not to adopt the LGP&PP Local Law as proposed or make Local Laws which are not significantly different from what was proposed.

Summary of changes

The proposed Amendment Local Law is available at **Attachment 19.3.1**. As was noted in the review process, the City’s current LGP&PP Local Law contains clauses which requires updating to reflect contemporary practices, legislative changes and to ensure the LGP&PP Local Law reflects current practices and community needs.

Additionally, minor amendments have been made to focus on making the LGP&PP Local Law easier to understand and apply, without altering the intent of the current local law. These amendments are administrative in nature and are not considered to significantly or substantially change the terms of the current local law.

The amendments will improve public safety, environmental protection, and clarity for residents, reducing ambiguity and supporting easier compliance.

Key amendments include:

<u>Summary of amendments</u>
<u>Major Changes</u>
<ul style="list-style-type: none"> • Environmental protection New clauses to protect flora on local government property (clause 5.5) and sand dunes on beaches and foreshore areas (clause 5.8).
<ul style="list-style-type: none"> • Access control (clause 6.14) Prohibition on entry to fenced or closed property and thoroughfares for safety or works.
<ul style="list-style-type: none"> • Infrastructure protection (clauses 7.4 to 7.7) New division on works affecting thoroughfares, including: <ul style="list-style-type: none"> ▪ No damage to footpaths, verges, or street trees. ▪ Liability for damage and cost recovery provisions. ▪ Mandatory tree protection zones during adjacent works.
<ul style="list-style-type: none"> • Verge Treatments (clauses 7.11 to 7.16) Simplified and restructured provisions: <ul style="list-style-type: none"> ▪ Permissible treatments include natural lawn, gardens, and acceptable materials (to be listed in policy). ▪ Street tree requirements and flexibility for narrow verges. ▪ Clear owner obligations and enforcement powers.
<ul style="list-style-type: none"> • Temporary Fencing (clause 7.21) Discretionary power to require fencing for environmental protection or public safety during works.
<ul style="list-style-type: none"> • Public safety Enhanced fishing provisions to reduce hygiene and safety risks near swimming areas (clause 6.12).
<u>Minor Changes</u>
<ul style="list-style-type: none"> • Modernisation of clauses to include e-rideables and vaping under existing prohibition.
<ul style="list-style-type: none"> • Expanded or updated definitions – to reflect changes in legislation, reduce ambiguity, address gaps and ensure consistency with contemporary practices.
<ul style="list-style-type: none"> • Clarified powers for refusal of entry and enforcement.
<ul style="list-style-type: none"> • Signage rules strengthened for safety and consistency.
<ul style="list-style-type: none"> • Expansion of existing obligations for traders and alfresco dining to maintain pedestrian access.
<ul style="list-style-type: none"> • Consolidation of insurance requirements under permit conditions.
<ul style="list-style-type: none"> • Updated penalties to reflect Local Government Act reforms.

Administrative

- Updated definitions and references to reflect legislative changes and JSCDL decisions.
- Restructuring for improved readability and usability.
- Removal of outdated or unused provisions (e.g., seafood signage).

Attachment 19.3.2 is a marked-up version of the consolidated LGP&PP Local Law.

The drafting and development of the proposed amendments have been guided by several key references:

- WALGA Model Local Laws, which provide a proven and legally sound framework;
- Advice from the Department of Local Government, Industry Regulation and Safety (LGIRS) to ensure compliance with current legislative requirements;
- Examples from other Western Australian local governments, used for benchmarking and practical application; and
- Past decisions of the JSCDL, which inform drafting to avoid common compliance issues.

Consultation

Public Consultation

No public submissions were received following the Section 3.16 review.

Discussions with the relevant Working Groups included the Access And Inclusion Advisory Group and feedback was taken into consideration in the development of the proposed Amendment Local Law to ensure the safe and unobstructed access on local government property and public spaces.

The proposed Amendment Local Law will be provided to relevant identified parties and businesses to give them the opportunity to provide feedback.

Elected Member Consultation

A series of workshops were held with Elected Members to support the development of the Amendment Local Law. In February 2025, Members were presented with City officer research and proposed amendment areas for discussion. Feedback provided during this session informed further changes, which were incorporated and presented in August 2025. In December 2025, City officers delivered a detailed presentation on the proposed amendments, ensuring Members had a clear understanding of the proposed Amendment Local Law prior to advertising.

Statutory Environment

Local Government Act 1995

Section 3.5 - the power for local governments to make local laws to help perform their function of providing good government for persons in its district.

Section 3.12(2) - At a council meeting the person presiding is to give notice to the meeting of the purpose and effect of the proposed local law in the prescribed manner.

(3) - The local government is to —

(c) give local public notice stating that —

(ii) the local government proposes to make a local law the purpose and effect of which is summarised in the notice; and

- (ii) a copy of the proposed local law may be inspected or obtained at any place specified in the notice; and
 - (ii) submissions about the proposed local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given; and
 - (c) as soon as the notice is given, give a copy of the proposed local law and a copy of the notice to —
 - (ii) the Departmental CEO; and
 - (ii) if a department of the Public Service other than the Department assists in the administration of an Act under which the local law is proposed to be made — the chief executive officer of that other department; and
 - (c) provide a copy of the proposed local law, in accordance with the notice, to any person requesting it.
- (4) - After the last day for submissions under subsection (3), the local government is to consider any submissions made and may make the local law* as proposed or make a local law* that is not significantly different from what was proposed.
- * Absolute majority required.

Policy Implications

Policy drafting may be required to complement these proposed Amendment Local Law and any relevant policies will be updated.

Financial Implications

A budget of \$20,000 has been allocated for the local law reviews. Whilst the majority of drafting will be undertaken by Governance Services, the City will incur fees for public advertising costs and publishing in the Government Gazette and fees for legal advice.

Risk Implications

If the City does not follow the local law-making process as detailed in the Act, or if a proposed Amendment Local Law does not meet the standard prescribed by the JSCDL, the JSCDL may recommend the local law be disallowed. In such cases, the City will need to address any undertakings that the JSCDL may require.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 is/are relevant to this report:

Economy

- Well-planned, sustainable urban development
- A thriving city that residents are proud to call home and people want to visit

Community

- Safe and connected communities
- Inclusive and welcoming places, spaces and neighbourhoods

Environment

- Nature has a voice in all decision-making
- Our natural environment is celebrated, protected and restored for generations to come
- Our built environment is clean, accessible and sustainable
- Our coast and waterways are healthy and celebrated

Leadership

- Sound decisions based on evidence and meaningful engagement
- Well-maintained assets and facilities that meet the needs of our community

Conclusion

The proposed Amendment Local Law reflects feedback provided during the consultation phase to provide clear, practical rules that support safe, accessible, and sustainable public spaces. Council is requested to resolve to initiate the section 3.12 local law-making process by giving public notice of its intention to make the Amendment Local Law in accordance with the Act. Advertisement will be open to receive public submissions for a period of not less than six weeks and copies will be forwarded to the relevant Departmental CEO.

Officer Recommendation

- **The Presiding Member is to give notice to the meeting of the purpose and effect of the proposed *Local Government Property and Public Places Amendment Local Law 2025***

That Council:

- 1. Resolve to provide local public notice in accordance with section 3.12(3) of the *Local Government Act 1995*, for a period of at least 6 weeks, stating*:**
 - 1.1. Councils' intention to make a new *City of Mandurah Local Government Property and Public Places Amendment Local Law 2025* as per attachment 19.3.1;**
 - 1.2. the purpose of this local law is to amend provisions within the *City of Mandurah Local Government Property and Public Places Local Law* relating to regulation of the use of local government property, activities in public places, verge treatments, property numbering, advertising devices, obstructions on or in local government property or public places, trading and alfresco dining.**
 - 1.3. the effect of this local law is to ensure that the local law is control the use of local government property and public places and ensure the *City of Mandurah Local Government Property and Public Places Local Law* is as clear and effective as possible; it provides that some activities are permitted only under a permit or under a determination, and that some activities are restricted or prohibited.**
 - 1.4. a copy of the proposed *City of Mandurah Local Government Property and Public Places Local Law* may be inspected or obtained at any place specified in the notice; and**
 - 1.5. submissions about the proposed *City of Mandurah Local Government Property and Public Places Local Law* may be made to the City of Mandurah before the day specified in the notice.**
- 2. Provide a copy of the proposed *City of Mandurah Local Government Property and Public Places Local Law* to the to the Departmental CEO.**

Absolute Majority

Attachments

1. Proposed Amended Local Government and Property and Places Local Law [**19.3.1** - 41 pages]
2. Proposed Amended Local Government and Property and Places Local Law (MARKED UP) [**19.3.2** - 86 pages]

LOCAL GOVERNMENT ACT 1995

CITY OF MANDURAH

LOCAL GOVERNMENT PROPERTY AND PUBLIC PLACES AMENDMENT LOCAL LAW 2025

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Council of the City of Mandurah resolved on **INSERT DATE** to make the following local law.

Part 1 - Preliminary

1.1 Citation

This local law may be cited as the *City of Mandurah Local Government Property and Public Places Amendment Local Law 2025*.

1.2 Commencement

The local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Principal local law

This local law amends the *City of Mandurah Local Government Property and Public Places Local Law 2016* as published in *Government Gazette* No.101 on 26 May 2017.

Part 2 - Amendments

2.1 Clause 1.1 amended

In clause 1.1 delete the heading "**Citation**" and replace with "**Short title**".

2.2 Clause 1.3 amended

In clause 1.3(2) delete the words "Part 5" and replace with "Part 6".

2.3 Clause 1.5 amended

In clause 1.5:

- (a) amend the title “**Definitions**” to “**Meaning of the terms used in this local law**”; and
- (b) delete the following definitions:
- (i) **Chief Executive Officer;**
 - (ii) **major event day;**
 - (iii) **major event location;**
 - (iv) **nuisance;**
 - (v) **permissible verge treatment;**
 - (vi) **seafood business;**
 - (vii) **seafood sign;**
 - (viii) **smoke;**
 - (ix) **solicit;**
 - (x) **street market; and**
 - (xi) **wheeled recreational device.**
- (c) insert the following definitions in alphabetical order:
- (i) **CEO** means the Chief Executive Officer of the local government;
 - (ii) **community facility** means a facility owned or under the care, control or management of the local government accessible to the public for hire or use for recreational purposes and includes, but is not limited to, a hall, public swimming pool, library, community centre and recreation centre;
 - (iii) **designated swimming area** means an area of a beach or adjacent waters that has been set aside by the local government, and indicated by signs, patrol flags or other notices, for the purpose of swimming;
 - (iv) **electric personal transporter** has the meaning given in the *Road Traffic Code 2000*;
 - (v) **electric rideable device** has the meaning given in the *Road Traffic Code 2000*;
 - (vi) **lot** has the meaning given to it in the *Planning and Development Act 2005*;
 - (vii) **major event** means an event held on local government property or in a public place that is attended by more than 5000 persons;
 - (viii) **nuisance** means any activity, thing, condition, circumstance or state of affairs caused or contributed to by a person which—
 - (a) is injurious or dangerous to the health or safety of another person of normal susceptibility; or
 - (b) anything a person does or permits or causes to be done which interferes with or is likely to interfere with the enjoyment or safe use by another persons of their ownership or occupation of land or use of a public place;
 - (ix) **permissible verge treatment** has the meaning given to it in clause 7.11 and includes any reticulation, pipes and sprinklers;

- (x) **private property** means any real property, parcel of land or lot that has a separate certificate of title, which is in private ownership or subject of a lease or agreement with a company or person enabling its use for private purposes and includes any building or structure thereon;
 - (xi) **sand dune** means the established or incipient ridge(s) and depressions of sand and coastal vegetation adjacent to the beach, that extend inland to include the low-lying land depressions behind the ridges and includes areas identified by the local government as sand dunes by signs or otherwise;
 - (xii) **smoke** and/or **smoking** means to—
 - (c) smoke, hold or otherwise have control over an ignited tobacco product;
 - (d) light a tobacco product; or
 - (e) use a vaping device;
 - (xiii) **street market** means a collection of stalls, stands, displays and vehicles used for trading or display on local government property or a public place for the purposes of selling goods, wares, merchandise, produce or services, or carrying out any other transaction;
 - (xiv) **vaping device** has the meaning given to it in the *Therapeutic Goods Act 1989* (Cth) as applied by the *Therapeutic Goods Law Application Act 2024*;
 - (xv) **waterway** means any area of water under the care, control and management of the local government or a person authorised by the local government to undertake such care, control or management on behalf of the local government; and
 - (xvi) **wheeled recreational device** has the meaning given in the *Road Traffic Code 2000*.
- (d) in the definition **alfresco dining area** amend the first reference to “by the public” by deleting “by” and replacing with “to”;
- (e) in the definition of **animal** insert the words “cat or” before the word “dog”;
- (f) amend the definition of **authorised person** by deleting the words “local government” and replacing with “CEO”;
- (g) amend the definition of **attendant** by:
- (i) deleting the words “with responsibility for the control and management of persons” and insert “duly authorised to perform duties”; and
 - (ii) deleting the words “a public swimming pool or recreation” and insert “connection with a community”;
- (h) amend the definition of **Firearms Act** by deleting the year “1973” and insert “2024”;
- (i) amend the definition of **local government property** insert the words “land or other” after “means any”;
- (j) amend the definition of **manager** by deleting the words “swimming pool or recreation” and insert the word “community” before the word “facility”;

- (k) in the definition **person responsible for works** delete the words “Division 2” after “Part 7”;
- (l) in the definition of **premises** delete the reference to “clause 2.8(1)(a) and 4.6” and insert “clause 2.8(1)(a) and 5.8”;
- (m) in the definition of **street tree** insert the words “in a public place” after the word “location”;
- (n) in the definition of **surf lifesaving club** insert the words “or any branch thereof” after the words “Western Australia Inc.”;
- (o) in the definition of **trading** after subclause (b), insert new subclause (c) as follows:
 - “(c) the going from place to place, whether or not public places, and—
 - (i) offering goods or services for sale or hire;
 - (ii) inviting offers or soliciting orders for the sale or the hire of goods or services;
 - or
 - (iii) carrying out any other transaction in relation to goods and services;” and
- (p) at the end of the definition **Western Power** insert the word “and”.

2.4 Clause 1.7 amended

In clause 1.7 insert the words “section 9(2) of” before the words “*Disability Discrimination Act*”.

2.5 Clause 2.2 amended

In clause 2.2 of Part 2, Division 1 delete all references to “the local government” in subclauses (3), (4), (5) and (6) and replace with the word “Council”.

2.6 Clause 2.6 amended

In clause 2.6 of Part 2, Division 1 delete all references to “the local government” in subclauses (1), and (3) and insert the word “Council”.

2.7 Clause 2.7 amended

In clause 2.7 of Part 2, Division 2:

- (a) delete subclause (1)(c) and replace with the words “fly or use a motorised model aircraft, car, ship, glider, rocket or other similar remotely piloted device”; and
- (b) in subclause (1)(i) after the word “bicycle,” insert the words “an electric rideable device, an electric personal transporter,”.

2.8 Clause 2.8 amended

In clause 2.8 of Part 2, Division 2:

- (a) in subclause (1)(b) after the word “bicycle,” insert the words “an electric rideable device, an electric personal transporter,”;

- (b) delete the word “and” at the end of subclause (1)(g) and insert “and” at the end of subclause (1)(h); and
- (c) insert new subclause (1)(i) with the words “the use of a motorised model aircraft, car, ship, glider, rocket, or other similar remotely piloted device.”.

2.9 Clause 3.1 amended

In clause 3.1 of Part 3, Division 1:

- (a) in subclause (1)(q) insert the word “event,” after the words “conduct a function”;
- (b) after subclause (1)(u), insert a new subclause (1)(v) and the remaining subclauses are renumbered accordingly:
 - “(v) play or practice on local government property—
 - (i) golf, archery or aim, shoot or throw a similar projectile; or
 - (ii) gun or rifle shooting including possession of a gun or rifle or means of discharging any projectile that may cause injury or damage to a person or property;”;
- (c) after subclause (1)(x) (formerly subclause (1)(w)) insert new subclauses 1(y) and 1(z):
 - “(y) film or make a recording for commercial gain on local government property; and
 - (z) unless an employee of the local government in the course of their duties or on an area set aside for that purpose—
 - (i) drive, ride or take any vehicle or particular class of vehicle on local government property; or
 - (ii) park or stop any vehicle on local government property.”.

2.10 Clause 3.2 amended

In clause 3.2 of Part 3, Division 1:

- (a) in subclause (a):
 - (i) delete the words “*Liquor Control Act 1988 (WA)*” and insert “Liquor Act;”;
 - (ii) delete the word “and” at the end of the subclause;
- (b) insert the word “and” at the end of subclause (b); and
- (c) insert a new subclause (c) with the following words “the consumption of liquor does not, in the reasonable opinion of the local government or an authorised person, result in anti-social or unsafe behaviour or create a risk to members of the public accessing the local government property.”.

2.11 Clause 3.3 amended

In Part 3, Division 2 delete clause 3.3 and insert:

3.3 Application for a permit to hire local government property

- (1) The local government may—
 - (a) hire local government property to a person who makes an application for a permit for the hire of local government property under Part 12; and
 - (b) on the application of a person seeking a permit, waive the requirement to pay a hire fee or any part of a hire fee.
- (2) The Council may determine that the requirements of this local law do not apply to the hiring of particular local government property or a class of local government property.
- (3) A permit is not required where the local government property is subject to a lease, licence, facility hire or other legal instrument and the proposed use is within the scope of that agreement.

2.12 Clause 3.4 amended

In clause 3.4 of Part 3, Division 2:

- (a) delete all references to the number “2” in the clause and clause title and replace with the word “two”; and
- (b) replace the word “shall” with “may” after the word “applicant”.

2.13 Clause 3.5 amended

In clause 3.5 of Part 3, Division 2:

- (a) in subclause (e) delete the words “Chief Executive Officer” and replace with the word “CEO”;
- (b) in subclause (g) insert the words “sale, supply or” before the word “consumption”; and
- (c) in subclause (h) delete the word “imposed” and replace with the word “given” and after the words “local government” insert the words “or an authorised person”.

2.14 Clause 3.6 amended

In clause 3.6 of Part 3, Division 2:

- (a) in subclause (c) insert the words “materials associated with events or” before the word “decorations”; and
- (b) in subclause (e) insert the words “or an authorised person” after the words “local government” and insert the words “reschedule or” before the word “cancel”.

2.15 Clause 3.7 amended

In clause 3.7(1) of Part 3, Division 2 delete “regulation 11(2)(a)” and insert “regulation 11(1)”.

2.16 Part 4 amended

Delete Part 4 and insert:

PART 4—ENTRY ONTO LOCAL GOVERNMENT PROPERTY

4.1 Entry to local government property

A person, other than an authorised person performing a function or a contractor of the local government carrying out a contracted duty, must not—

- (a) enter or leave any local government property other than by the public entrance or exit, except in an emergency;
- (b) enter or remain on any local government property except on those days and during those times when access is available to the public; or
- (c) enter any place that has been fenced off or closed to the public.

4.2 Payment of applicable fees for entry or participation

- (1) Subject to clause 4.2(2), where a fee is payable for entry to local government property or participation in an activity on or in any local government property, a person must not enter that property or participate in the activity without first paying the applicable fee.
- (2) The local government may exempt a person from compliance with clause 4.2(1) on the application of that person.

4.3 Refusal of entry and removal

- (1) If an authorised person, manager or attendant reasonably suspects that a person is breaching, or has just breached, a provision of this local law or any other written law, an authorised person may refuse to allow entry or suspend entry to any local government property.
- (2) A person who has been refused entry under clause 4.3(1) must immediately leave the local government property.
- (3) If a person fails to comply with clause 4.3(2), authorised person, manager or attendant may remove the person, or arrange for the person to be removed, from the local government property.
- (4) A refusal or suspension under subclause 4.3(1) may be for any period of up to 12 months as determined by an authorised person
- (5) Clause 4.3(1) does not apply to a venue where Council or Committee meetings are held.

2.17 Part 5 amended

Delete Part 5 and insert:

PART 5—BEHAVIOUR ON LOCAL GOVERNMENT PROPERTY OR PUBLIC PLACES

Division 1 – General behaviour on and interference with local government property or public places

5.1 Behaviour which interferes with others

A person must not, in or on local government property or in a public place, behave in a manner which—

- (a) is likely to or does interfere with, interrupt or disturb the enjoyment of a person who might use the property or who is using the property or public place;
- (b) causes or is likely to cause a disturbance to nearby residents;
- (c) otherwise creates a nuisance; or
- (d) places the public at risk or interferes with the safety of others.

5.2 Behaviour detrimental to property

A person must not, in or on local government property or public place, behave in a way which is or might be detrimental to the property or public place unless authorised by the local government.

5.3 Behaviour at major events

Except with the written approval of the local government a person must not at any major event—

- (a) smoke; or
- (b) bring, or allow to remain, any animal, cat or dog.

5.4 Taking or injuring any fauna

A person must not take, injure or kill, or attempt to take, injure or kill, any fauna which is on or above any local government property unless that person is authorised under a written law to do so.

5.5 Flora

Unless authorised to do so under a written law or with the written approval of the local government or an authorised person, a person must not—

- (a) remove, damage or interfere with any flora that is on or above any local government property; or
- (b) cultivate, plant or deposit any flora on local government property.

5.6 Drunk persons not to enter local government property

A person must not enter or remain on local government property while drunk or under the influence of a prohibited drug.

5.7 No prohibited drugs

A person must not take a prohibited drug onto or consume or use a prohibited drug on local government property.

5.8 No smoking

- (1) A person must not smoke within a 5 metre radius of any entrance, exit or aperture of premises on local government property.
- (2) The use of vaping devices for delivery of nicotine or other substances is not permitted to be used in any area on local government property where smoking is restricted.
- (3) Where an authorised person reasonably believes that a person is contravening or has contravened clauses 5.8(1) or 5.8(2), the authorised person may direct the person to cease smoking.

5.9 Appropriate behaviour and adequate clothing

- (1) A person over the age of 6 years must not on or in any local government property or public place—
 - (a) appear in public unless properly dressed in clothing which covers the body to prevent indecent exposure, except where the property is set aside for the wearing of no clothes under clause 2.7(1)(j);
 - (b) loiter outside or act in an inappropriate manner in any portion of a toilet block or change room facility; or
 - (c) without the consent of the occupier, enter or attempt to enter any toilet or other compartment which is already occupied.
- (2) Where an authorised person, an attendant or a manager considers that the clothing of any person on local government property or in a public place is not proper or adequate to cover the body so as to prevent indecent exposure, the authorised person may direct that person to put on adequate clothing and that person must comply with that direction immediately.

Division 2—Signs

5.10 Signs

- (1) The local government may erect a sign on local government property specifying any conditions of use which apply to that property.

- (2) A person must comply with a sign erected under clause 5.10(1).
- (3) A condition of use specified on a sign erected under clause 5.10(1) is—
 - (a) not to be inconsistent with any provision of this local law or any determination; and
 - (b) to be for the purpose of giving notice of the effect of a provision of this local law.

2.18 Part 6 amended

Delete Part 6 and insert:

PART 6—SPECIFIC MATTERS RELATING TO TYPES OF LOCAL GOVERNMENT PROPERTY AND PUBLIC PLACES

Division 1—Community Facilities

6.1 General prohibitions

A person must not—

- (a) obstruct an authorised person, manager or attendant in carrying out his or her duties;
- (b) fail to comply with a direction given by an authorised person, manager or attendant—
 - (i) refusing admission to a person;
 - (ii) directing a person to leave a community facility; or
 - (iii) directing a person in relation to his or her use of a community facility;
- (c) fail to comply with a direction given by an authorised person or manager suspending admission to a person;
- (d) permit an animal, cat or dog to enter or remain in or about a community facility where such entry is prohibited by a sign;
- (e) consume any food or drink in an area where consumption is prohibited by a sign; or
- (f) foul or pollute the water in a public swimming pool.

6.2 Use of all or part of a community facility

An authorised person, manager or attendant may—

- (a) direct that all or part of a community facility is for the use of certain persons to the exclusion of others; and
- (b) direct a person as to that person's use of a community facility.

6.3 When entry and use may be refused

- (1) An authorised person, manager or attendant may—
 - (a) refuse admission to;
 - (b) direct to leave; or
 - (c) cause to be removed from,
a community facility any person where any of the requirements set out in clause 6.3(2) are not being complied with or for any reason set out in clause 6.3(3).
- (2) For the purposes of clause 6.3(1), the requirements are—
 - (a) children under the age of 5 years must be accompanied into a community facility by a responsible adult who is at least 16 years of age, and must be supervised by that responsible adult within arms' length at all times while within a community facility;
 - (b) a responsible adult can only be responsible for a maximum of 3 children under the age of 5 years at any one time; and
 - (c) subject to clause 6.3(2)(a), children under the age of 12 years must be accompanied into a community facility by a responsible adult who is at least 16 years of age and must be supervised by that responsible adult within line of sight at all times while within the community facility.
- (3) For the purposes of clause 6.3(1), the reasons are—
 - (a) where the authorised person, manager or attendant reasonably suspects the person is—
 - (i) suffering from any gastrointestinal disease, contagious, infectious or cutaneous disease or complaint, skin infection or has unhealed wounds;
 - (ii) in an unclean condition;
 - (iii) wearing unclean clothes; or
 - (iv) under the influence of liquor a prohibited drug;
 - (b) if the authorised person, manager or attendant is satisfied that—
 - (i) such action is necessary or desirable to prevent a contravention of this local law; or
 - (ii) the person is committing a breach of any provision of this local law; or
 - (c) by reason of his or her past or present conduct within or about a community facility, has created or is creating a nuisance.

6.4 Suspension of access to community facility

Subject to clause 4.3, an authorised person or manager may suspend admission for a minimum period of one day to any person who has committed a breach of any provision of this local law in relation to the community facility.

6.5 Carnivals

- (1) A person, club, organisation or association must not conduct controlled swimming or other sporting events, carnivals or competitions at a community facility without the prior approval of the manager.
- (2) The manager may grant such approval subject to any conditions considered fit by the manager and may withdraw that approval at any time.
- (3) A person, club, organisation or association conducting a carnival or event at a community facility must take reasonable steps to—
 - (a) prevent overcrowding;
 - (b) ensure that no damage is done to the buildings or fencing or any other portion of the community facility; and
 - (c) ensure that this local law is observed by all competitors, officials and spectators.

Division 2—Beaches and foreshore areas

6.6 General prohibitions

On a beach or foreshore area, a person must not obstruct, disturb, insult or neglect to obey the lawful directions of any authorised person or member of an on-duty surf lifesaving club patrol.

6.7 Compliance with signs and directions

A person must—

- (a) comply with any sign erected on a beach, sand dune or foreshore area;
- (b) comply with any lawful direction given by an authorised person, a patrol captain or a patrolling member of a surf lifesaving club patrolling the beach; and
- (c) not enter any area designated as being used for any surf lifesaving activity, training, competition or carnival.

6.8 Sand dune protection

- (1) On a beach or sand dune area—
 - (a) the local government may set aside by signs or fencing an area restricting or prohibiting entry due to sand dune rehabilitation or protection where the local government is satisfied the area has environmental value warranting such protection or poses a hazard to public safety; and
 - (b) a person must not interfere with, damage, or alter the natural structure or vegetation of a sand dune.

- (2) A person must not, without permission of the local government or an authorised person—
 - (a) remove, tamper or damage any sign, fence or structure or thing placed by the local government to protect a sand dune or manage public access to it; or
 - (b) scale, crawl beneath, or pass through any fence or gate installed for the purpose of restricting the entry of persons or vehicles to avoid damage to the dune.

6.9 Use of off-road vehicles on beaches and foreshore areas

A person must not drive or operate an off-road vehicle on a beach or foreshore area unless that person is authorised to do so under any written law.

6.10 Surf lifesaving activities and identification of surf lifesaving patrol

- (1) An authorised person, patrol captain or patrolling member of a surf lifesaving club authorised by that club to carry out duties set out in this clause may perform the following functions in the interests of maintaining safety at beaches in the district—
 - (a) patrol any beach;
 - (b) take onto any beach any lifesaving gear, including vehicles or boats that are used for lifesaving activities;
 - (c) indicate by signs or patrol flags, any designated swimming areas of a beach or adjacent water beyond the beach;
 - (d) indicate by signs any areas of a beach or the adjacent water beyond the beach where—
 - (i) riding of surfboards or any other bathing appliance is prohibited;
 - (ii) driving of boats is prohibited; or
 - (iii) fishing is prohibited;
 - (e) regulate or designate any areas for the following activities—
 - (i) conduct of training or surf lifesaving club carnivals; or
 - (ii) establishing a first aid or command post;
 - (f) direct any person to—
 - (i) swim only within the designated swimming area indicated by signs or patrol flags; or
 - (ii) leave the water during any period if, the authorised person, patrol captain or patrolling member is satisfied of potentially dangerous conditions or the sighting of a shark; and

- (g) close any beach or part of any beach during any period of potentially dangerous conditions or sighting of a shark.
- (2) A person who is not a patrolling member of a surf lifesaving patrol on duty must not give the impression that they are a patrolling member of a surf lifesaving patrol on duty.
- (3) When any beach or part of any beach is closed in accordance with clause 6.10(1)(g) an authorised person or patrol captain of a surf lifesaving club must advise the CEO as soon as practicable.

6.11 Authority of local government employee to prevail

If the local government has authorised a person to perform a duty under clause 6.10(1) and a member of a surf lifesaving club is also authorised in relation to the same duty contemporaneously, the authority of an authorised person employed by the local government must prevail in the event of inconsistency.

6.12 Fishing

- (1) A person must not fish in any area—
 - (a) where fishing is prohibited by the local government and the prohibition is designated by signs; or
 - (b) set aside by an authorised person or member of a surf lifesaving club patrol as a designated swimming area.
- (2) A person must not, whether fishing is permitted or not—
 - (a) clean fish or dispose of fish waste within 10 metres of a designated swim area in a manner that may cause a nuisance to members of the public; or
 - (b) cut bait within 10 metres of a designated swim area in a manner that may cause a nuisance to members of the public.
- (3) A person who does not have a disability must not fish in an area which is designated and marked for use for fishing by a person with a disability unless there are no persons with a disability wanting to use that area at that time.

6.13 Boat launching

- (1) A person must not launch a boat into the sea or from a foreshore area into any other body of water other than at a boat launching ramp designed, constructed and approved for that purpose or from the beach or foreshore area where this activity is permitted and designated by signs.
- (2) A person must not launch a personal watercraft into the sea or from a foreshore area into any other body of water other than at a boat launching ramp designated, constructed and approved for that purpose, unless that person has the written

approval of the local government to launch a personal watercraft from another location.

- (3) Clauses 6.13(1) and 6.13(2) do not apply to any member of a surf lifesaving club or lifesaving patrol in the course of their duties, training or competition.

Division 3—Fenced or closed property

6.14 No entry to fenced or closed local government property

A person must not enter local government property or fenced thoroughfare which has been fenced off or closed to the public by a sign or otherwise unless authorised by the local government.

Division 4—Toilet blocks and change rooms

6.15 Only specified gender to use entry of toilet block or change room

- (1) Where a sign on a toilet block or change room specifies that a particular entry of the toilet block or change room is to be used by—
- (a) females, then a person of the male gender must not use that entry to the toilet block or change room; or
 - (b) males, then a person of the female gender must not use that entry to the toilet block or change room.
- (2) Clause 6.15(1) does not apply to a child, when accompanied by a parent, guardian or caregiver where the child is—
- (a) under the age of 6 years; or
 - (b) otherwise permitted by an authorised person to use the relevant entry.

6.16 Hire of lockers

- (1) A person may hire a locker in or near a change room for the purpose of safekeeping articles.
- (2) A person must not store in any locker a firearm or an offensive weapon or any article or substance that has been unlawfully acquired or which is a substance or article within the meaning of 'dangerous goods' under the *Dangerous Goods Safety Act 2004* (WA).

6.17 Inspection of lockers

An authorised person, manager or attendant may open and inspect the contents of a locker at any time, where the authorised person, manager or attendant reasonably suspects that a breach of this local law has occurred.

6.18 Use of showers

A person may use a shower in a change room provided that—

- (a) the facilities must only be used by the person for the purpose of cleansing, bathing and washing themselves; and
- (b) the facilities must not be used for the purposes of laundering or washing any clothing or other articles.

6.19 No use of camera devices in toilet blocks or change rooms

A person must not operate a camera device in any portion of a toilet block or change room to record or transmit an image.

2.19 Part 7, Division 1 amended

In Part 7, Division 1:

- (a) delete clause 7.1 and insert:

7.1 General prohibitions

Subject to this local law, a person must not—

- (a) plant any plant on a thoroughfare—
 - (i) within the vicinity of an intersection that creates a sight line hazard in relation to pedestrians or drivers of vehicles using that intersection and which is not maintained at or below 0.5 metres in height; or
 - (ii) so that it is within 2 metres of a carriageway, except in the case of grass or a similar plant to grass;
- (b) damage a lawn or garden on or in a public place or remove any plant or part of a plant from a lawn or garden that is not a street tree on or in a public place unless—
 - (i) the person is the owner or occupier of the lot abutting that portion of the thoroughfare and the lawn, garden or the particular plant was installed or planted by that owner or occupier and is not a street tree; or
 - (ii) the person is acting under the authority of a written law;
- (c) on a verge, repair or service any vehicle;
- (d) place, allow to be placed or allow to remain on a thoroughfare or verge any thing that results in a hazard for any person using the thoroughfare or verge;
- (e) cause or permit any water from a hose or sprinkler to interfere with the use of any street, way or footpath by pedestrians;
- (f) play or participate in any game or sport so as to—
 - (i) cause danger to any person on a thoroughfare; or
 - (ii) obstruct the movement of vehicles or persons on a thoroughfare; or

- (g) within a mall, arcade or verandah of a shopping centre, ride any bicycle, electric rideable device, electric personal transporter, wheeled recreational device or similar device.

(b) in clause 7.2(1)(c) delete the words “Division 3” and replace with “Division 4”.

2.20 Part 7, Division 2 amended

In Part 7, Division 2:

- (a) Division 2 is renumbered to Division 3 and the remaining Divisions and clauses in this Part being renumbered accordingly; and
- (b) insert new Division 2:

Division 2 - Works affecting a thoroughfare

7.4. No damage to thoroughfare

A person must not alter, interfere with, remove or disturb, without lawful authority, a thoroughfare or anything belonging to or under the care, control or management of the local government that is on a thoroughfare, including but not limited to a footpath, verge or street tree.

7.5 Footpath and verge protection

- (1) The owner, occupier, licensee or contractor who undertakes works on a private property adjacent to a footpath or verge, must—
 - (a) take all necessary precautions to ensure that the footpath or verge is not damaged during the course of the works;
 - (b) take all necessary action to ensure that the footpath or verge remains in a safe functional state suitable for use by the public; and
 - (c) notify the local government of any existing damage to the footpath or verge prior to the commencement of the works.
- (2) A person who carries out any building or other operations or works necessitating the crossing of a footpath with vehicles that may cause damage to the footpath or verge, must ensure that—
 - (a) all reasonable precautions are taken to prevent damage to the footpath or verge during the course of the works; and
 - (b) heavy vehicles that access the private property, are to cross the footpath at the designated area for the proposed vehicle crossing.
- (3) If a person fails to comply with subclause 7.5(1) or 7.5(2) and a footpath or verge is damaged during works undertaken on private property or works within the road reserve, the local government or an authorised person may by written notice to that

person, require that person within the time stated in the notice, to pay the costs of reinstating or repairing the footpath or verge.

- (4) On a failure to comply with a notice issued under subclause 7.5(3), the local government may recover the costs referred to in the notice as a debt due to it.

7.6 Liability for damage to thoroughfare

- (1) Where a person unlawfully damages a thoroughfare or any thing belonging to or under the care, control or management of the local government that is on a thoroughfare, the local government may by written notice to that person require that person within the time stated in the notice to, at the option of the local government, pay the costs of—
- (a) reinstating the thoroughfare or thing to the state it was in prior to the occurrence of the damage; or
 - (b) replacing that thing.
- (2) On a failure to comply with a notice issued under subclause 7.6(1), the local government may recover the costs referred to in the notice as a debt due to it.

7.7 Street Tree Protection

- (1) The owner, occupier, licensee or contractor who undertakes works on a private property adjacent to a street tree, must—
- (a) take all necessary precautions to ensure that the street tree is protected and not damaged during the course of the works;
 - (b) provide a tree protection zone around the trunk of the tree comprising of temporary fixed barricade/fencing, measuring from the trunk of the tree, of at least 2m by 2m (preferably with appropriate signage), erected around the tree to protect the root zone and tree during the construction works;
 - (c) not place or store any building materials, building rubble and/or debris against the tree protection barricade or within the tree protection zone;
 - (d) ensure clear access to the tree is maintained at all times to enable the local government to access the tree for watering or carry out any works to the tree as required; and
 - (e) notify the local government of any existing damage to the street tree or if the tree becomes damaged.
- (2) Any person who causes damage to a street tree must pay the costs of the local government to carry out remedial works or to replace the street tree.
- (3) Any person who causes significant damage to a street tree or its destruction, commits an offence.

- (4) In instances where a tree is assessed by the local government as being significant in size, the barricade around the tree may need to be a greater distance from the tree trunk and this will be determined by the local government or an authorised person.

2.21 Part 7, Division 3 amended

In Part 7, Division 3 (formerly Division 2):

- (a) insert new clause 7.8 and renumber remaining clauses accordingly:

Division 3—Vehicle crossings

7.8 Vehicle crossings

The owner or occupier of land adjacent to a thoroughfare may install a vehicle crossing in accordance with the *Local Government (Uniform Local Provisions) Regulations 1996* and the local government's vehicle crossing specifications, as varied from time to time.

- (b) in clause 7.9(1) (formerly clause 7.4(1)):
 - (i) after the word "drains" insert a comma and delete the word "and"; and
 - (ii) after the word "footpath" insert the words "and street trees"; and
- (c) in clause 7.9(2) (formerly clause 7.4(2)) replace the words "clause 7.4(1)" with "clause 7.9(1)".

2.22 Part 7, Division 4 amended

In Part 7, delete Division 4 (formerly Division 3) and insert:

Division 4—Verge treatments

7.11 Permissible verge treatments

- (1) An owner or occupier of land which abuts a verge may, on that part of the verge, install a permissible verge treatment comprising—
 - (a) the planting and maintenance of a natural lawn that is not made of synthetic grass;
 - (b) the planting and maintenance of a garden provided that—
 - (i) it contains no plant or other vegetation of a thorny or poisonous nature or may otherwise create a hazard;
 - (ii) a clear and unobstructed pedestrian access of at least 2 metres is maintained along that part of the verge where no footpath exists;
 - (iii) it does not include a wall or built structure; and

- (iv) unobstructed access around signs, letterboxes, water meters, telecommunication pits, fire hydrants and manhole covers be maintained;
 - (c) the installation of an acceptable material;
 - (d) a combination of subclause 7.11(a), 7.11(b), and 7.11(c), provided that no more than 50% of the verge area (including any approved footpath and/or vehicle crossing) is covered with an acceptable material; or
 - (e) other treatment approved by the local government in writing.
- (2) In this clause **acceptable material** means any material that creates an impervious or semi-permeable surface, and which appears on a list of acceptable materials approved by the local government.
- (3) The local government may approve a greater proportion of acceptable material where the verge is less than 1.5 metres wide (excluding footpath) and it is not possible to maintain a natural lawn or garden.
- (4) Any street tree planted on a verge must be of a species approved by the local government or an authorised person.
- (5) The local government or an authorised person may by written notice, require a verge to be altered if shedding of stormwater or flooding is likely to cause a nuisance to neighbours or users of a thoroughfare.

7.12 Only permissible verge treatments be installed

- (1) A person must not install or maintain a verge treatment which is not a permissible verge treatment.
- (2) The owner and occupier of the land abutting on a verge treatment referred to in subclause 7.12(1) are each to be taken to have installed and maintained that verge treatment for the purposes of this clause and clause 7.13.

7.13 Obligations of owner or occupier

An owner or occupier who installs or maintains a verge treatment must—

- (a) ensure that clear sight visibility is maintained at all times for pedestrians, cyclists and motorists using the abutting street or using a driveway on land adjacent to the street for access to and from the street;
- (b) ensure that the verge treatment does not damage or obstruct any street, pavement, kerb, drain, footpath, crossing of any pipe or cable, or tree planted by the local government and make good at such owner's or occupier's expense all such damage caused;

- (c) keep the verge treatment in good and tidy condition and ensure where the verge treatment is a garden or a lawn, that any accessway, footpath or thoroughfare adjoining the verge are not obstructed by the verge treatment;
- (d) not place or allow to remain any object, structure or material on or within the verge treatment area that obstructs access;
- (e) unless authorised by the local government or an authorised person, ensure the level and grade of a verge remains consistent with the surrounding levels to prevent hazards;
- (f) not water or maintain a verge treatment in such a manner as to cause a nuisance or present a hazard to a pedestrian or other persons; and
- (g) hardstand areas are not to provide formal verge parking, unless approved in writing by the local government.

7.14 Notice to owner or occupier

- (1) The local government or authorised person may give a notice in writing to an owner or occupier of land abutting a verge, to make good any breach or remove all or any part of a verge treatment that does not comply with this Part, within the time specified in the notice.
- (2) If the owner or occupier does not comply with a notice issued in accordance with clause 7.14(1), the local government may carry out any works to make good any breach of this local law.

7.15 Powers to carry out public works

- (1) For the purposes of carrying out any works, the local government or any other authority empowered by law to dig up or carry out any other works on a street may, without notice and without being liable to compensate any person—
 - (a) dig up all or any part of a street; or
 - (b) disturb any verge treatment placed there by an owner or occupier of the adjacent land.
- (2) Where the local government or an authority empowered to do so under a written law disturbs a verge, the local government or the authority—
 - (a) is not liable to compensate any person for that disturbance;
 - (b) may backfill with sand, if necessary, any garden or lawn; and
 - (c) is not liable to replace or restore any—
 - (i) verge treatment and, in particular, any hardstand, plant or any other acceptable material; or
 - (ii) sprinklers, pipes or other reticulation equipment.

7.16 Transitional

- (1) In this clause, **former provisions** mean the local law of the local government which permitted certain types of verge treatments, whether with or without the consent of the local government, and which was repealed by this local law.
- (2) A verge treatment which—
 - (a) was installed prior to the commencement day; and
 - (b) on the commencement day is a type of verge treatment which was permitted under and complied with the former provisions,is to be taken to be a permissible verge treatment under this local law for so long as the verge treatment remains of the same type and continues to comply with the former provisions.

2.23 Division 5 amended

In Part 7, Division 5 (formerly Division 4):

- (a) delete the word “Property” in the division title and insert the word “Street”;
- (b) in clause 7.17(1) (formerly 7.10(1)) replace the word “shall” with “may”;
- (c) in clause 7.18(2) (formerly 7.11(1)) replace the words “clause 7.11(1)” with “clause 7.18(1)”;
and
- (d) in clause 7.19 (formerly 7.12) replace the word “shall” in subclauses (1) and (2) with “must”.

2.24 Part 7, Division 6 amended

In Part 7, Division 6 (formerly Division 5) after clause 7.20 (formerly clause 7.13) insert new clause 7.21:

7.21 Temporary fencing

- (1) A person responsible for the works on a lot that adjoins or impacts a public place, waterway, or local government property may be required by a notice given by the local government or an authorised person to install temporary fencing, to the reasonable satisfaction of the local government, for the purpose of protecting and conserving the environment or ensuring public safety.
- (2) A person who fails to comply with a requirement under clause 7.21(1) commits an offence.

2.25 Part 7, Division 7 amended

In Part 7, Division 7 (formerly Division 6):

- (a) in subclauses 7.22(2) and 7.22(3) (formerly 7.14(2) & 7.14(3)) delete all references to “clause 7.14(1)” and insert the words “clause 7.22(1)”;

- (b) in clause 7.23 (formerly 7.15) delete the words “clause 7.14” and insert the words “clause 7.22”.

2.26 Part 8 amended

Part 8 is amended:

- (a) in clause 8.2:
 - (i) delete subclause (2)(e) and insert:
 - “(e) on—
 - (i) the Mandurah Estuary Bridge on Mandurah Road;
 - (ii) the Old Mandurah Bridge, or its replacement;
 - (iii) all fencing on the intersection of Mandurah Terrace and Pinjarra Road;
 - (iv) all fencing on the corner of Pinjarra Road and Sutton Street; or
 - (v) on any pedestrian overpass bridges in the district;”;
 - (ii) in subclause (2)(f) delete the words “in the opinion of” and insert the words “or authorised person is satisfied that” after the words “local government”;
 - (iii) after subclause (2)(f)(iii) delete the full stop and insert “; or”; and
 - (iv) insert new subclause (2)(g) inserting the words “by affixing with metal star pickets.”;
- (b) in clause 8.3:
 - (i) in subclause (3)(g)(i) delete the word “or” at the end of the clause and insert at the end of subclause (3)(g)(ii);
 - (ii) insert a new subclause (g)(iii) with the words “is not secured in position in accordance with the requirements of the local government;”;
 - (iii) in subclause (3)(j) delete the word “long” and insert the words “in length”; and
 - (iv) in subclause (4) insert the words “or authorised person” after the first occurrence of the words “local government”;
- (c) in clause 8.4(2)(f) replace the word “crossover” with “crossing”;
- (d) in clause 8.5:
 - (i) in subclause 2 delete the words “clause 8.7” and insert “clause 8.6” and delete the word “shall” replace with “must”;
 - (ii) in subclause 2(l) delete the word “crossover” and replace with “crossing”; and
 - (iii) in subclause (4)(a) delete the words “\$10 million” and replace with “\$20 million (twenty million dollars),”;
- (e) delete clause 8.6 and renumber remaining clauses accordingly;
- (f) in clause 8.6 (formerly 8.7):
 - (i) insert new subclause (2)(b) insert the words “having a display area less than 4.5 square metres;” and

- (ii) insert new subclause (2)(c) insert the words “not being placed with the leading edge of the sign closer than 3.5 metres to the trafficable path of vehicles” and renumber the remaining clauses accordingly;
- (g) after newly numbered clause 8.7 (formerly clause 8.8) insert new clause 8.8 as follows:

8.8 Removal of sign for works

When directed to do so by an authorised person, a person who has displayed a sign on local government property or a public place will ensure that the sign is removed to permit any authorised work to be carried out.

- (h) in clause 8.9, replace the word “shall” with “must”; and
- (i) delete clause 8.11.

2.27 Part 9, Division 1 amended

In Part 9, Division 1:

- (a) in clause 9.1(1) place a comma and insert the words “cat or dog” after the word “animal”;
- (b) in clause 9.1 insert new subclause (2):
 - “(2) A person does not contravene subclause 9.1(1) where the animal is secured or tethered for a period not exceeding 1 hour.”; and
- (c) in clause 9.3:
 - (i) insert the words “remove or” before the word “impound”; and
 - (ii) after the words “clause 9.1” insert the words “in accordance with Subdivision 4 of Division 3 of Part 3 of the Act and regulation 29 of the Regulations.”

2.28 Part 9, Division 2 amended

In clause 9.4 of Part 9, Division 2:

- (a) Insert new subclause (2) as follows:
 - “(2) Any vehicle left in contravention of clause 9.4(1) may be removed, impounded or disposed of by an authorised person in accordance with Subdivision 4 of Division 3 of Part 3 of the Act and regulation 29 of the Regulations.”

2.29 Part 9, Division 3 amended

In Part 9, Division 3:

- (a) in clause 9.5 replace the word “shall” with “must”;
- (b) in clause 9.6 replace the word “shall” with “must”;

(c) in clause 9.8 insert the words “at the nearest location.” after the last reference to “shopping trolley”; and

(d) delete clauses 9.9 to 9.11 and insert the following:

9.9 Shopping trolley to be removed by retailer

(1) If a shopping trolley is found abandoned on local government property, in a public place, and in contravention of this Part, the local government or authorised person may advise a retailer whose name is marked on the shopping trolley, verbally or in writing of its location.

(2) A retailer must remove the shopping trolley within 24 hours of being advised.

9.10 Impounding of abandoned shopping trolley

(1) Subject to the provisions of the Act and regulation 29 of the Regulations, the local government or authorised person may remove, impound or dispose of any shopping trolley that is—

(a) left on a thoroughfare, verge, beach, natural area, waterway or any local government property or public place that is found to be abandoned in accordance with clause 9.7; and

(b) marked in accordance with clause 9.5.

(2) A retailer must pay any fees for removing and impounding abandoned shopping trolleys of the retailer within the period specified by the local government.

9.11 Retailer to be notified

The retailer must be notified in writing prior to the disposal of a shopping trolley of the retailer.

2.30 Part 10, Division 1 amended

In Part 10, Division 1:

(a) in clause 10.1 delete the title of the clause and replace with “**Trading and street market permits**”;

(b) in clause 10.1 after the word “trading” insert the words “or conduct a street market”;

(c) in clause 10.1(1)(a) insert the word “valid” before the word “permit” in sub clauses (1)(a)(i) and (1)(a)(ii);

(d) in clause 10.1(1)(b) insert the words “or street market” after the words “trading activity” and delete the word “and” at the end of the subclause and replace with a full stop;

(e) delete subclause 10.1(1)(c);

(f) in clause 10.2(1), after the first reference to “trading” delete the words “on the application” and insert the words “on making an application”; and

(g) delete clauses 10.3 and 10.4 and insert new clause 10.3 as follows:

10.3 Obligations of traders and street markets

A trader or person conducting a street market must not—

- (a) deposit, place or store any goods or equipment on any part of a thoroughfare so as to obstruct the movement of pedestrians or vehicles;
- (b) use or cause to be used any apparatus or device including any flap or shelf, whereby the dimensions of a stall, vehicle or structure are increased beyond the area specified in any permit;
- (c) fail to maintain a clear pedestrian access area of at least 2 metres in width adjacent to a building frontage, to provide for consistent unobstructed pedestrian access; or
- (d) carry on trading from a public place unless there is adequate parking for customers' vehicles reasonably close to the place of trading.

2.31 Part 10, Division 2 amended

In Part 10, delete Division 2 and insert:

Division 2—Street entertaining

10.4 When a permit is required for street entertaining

A person must not perform on or in local government property or a public place without a permit for the purpose of street entertaining.

10.5 Cancellation of a permit for street entertaining

The local government or an authorised person may cancel a permit for street entertaining if the local government or authorised person is satisfied that—

- (a) the volume of sound caused by the permit holder in connection with the performance adversely affects the enjoyment, convenience or comfort of other persons or businesses in a public place; or
- (b) the performance otherwise constitutes a nuisance.

10.6 Obligations of a permit for street entertaining

- (1) A person holding a permit for street entertaining must not, except with the written approval of the local government, in a public place or on local government property—
 - (a) use or fire any weapon or object with sharp edges;
 - (b) perform any act that endangers the safety of the public;
 - (c) perform in public places so as to unduly interfere with vehicular or pedestrian traffic, public amenities or cause undue obstruction to others;

- (d) perform any act of cruelty to an animal, cat or dog;
 - (e) have more than 4 people perform, unless otherwise authorised by the permit;
 - (f) unless otherwise authorised by the permit, allow any person under the age of 14 years to perform—
 - (i) during school hours on school days; and
 - (ii) between 7.00pm and 6.00am;
 - (g) sell or permit the sale of any music tapes, recordings, compact discs or merchandise unless authorised by the local government;
 - (h) act in an offensive or obscene manner; or
 - (i) place, install, erect, play or use any musical instrument or any device which emits music, including a loud speaker or an amplifier—
 - (i) other than in the permitted area; and
 - (ii) unless the musical instrument or device is specified in the permit.
- (2) A person who performs in a public place or on local government property must comply with directions issued by an authorised officer, if the authorised officer is satisfied that—
- (a) the street entertaining is causing a nuisance;
 - (b) the noise level is too high;
 - (c) the safety of the public or the person performing is compromised;
 - (d) the person performing has failed to keep their site safe and clean while working;
- or
- (e) the person performing is interfering in any way with an approved event or activity.
- (3) A person may be prohibited from performing in a public place in the district by a written notice from an authorised person.

2.32 Part 11 amended

Part 11 is amended:

- (a) in clause 11.2 amend subclause (e) insert the words “including lighting” after the word “equipment”;
- (b) in clause 11.3:
 - (i) insert new subclause and renumber accordingly:
 - (1)(c) “maintain a clear pedestrian access area of at least 2 metres in width adjacent to the building frontage, to provide for consistent unobstructed pedestrian access;”
 - (ii) in subclause (1)(e) (formerly (1)(d) replace the word “shall” with “must”; and

- (c) in clause 11.5(b) replace the word “shall” with “must” and delete the words “a tobacco product” after the word “smoke”.

2.33 Part 12, Division 1 amended

In Part 12, Division 1:

- (a) delete clause 12.1 and insert:

12.1 Application for a permit

- (1) A person who is required to obtain a permit under this local law must apply for the permit in accordance with clause 12.1(2).
- (2) An application for a permit under this local law must—
 - (a) be in the form determined by the local government;
 - (b) state the full name and address of the applicant;
 - (c) be signed by the applicant;
 - (d) in the case of an application for a permit for an alfresco dining area, be signed by the proprietor of the abutting food business adjacent to the portion of the local government property or public place to which the application relates;
 - (e) contain the information required by the form;
 - (f) contain any other information required for that particular type of permit under this local law; and
 - (g) be forwarded to the local government together with any fee imposed and determined by the local government under and in accordance with sections 6.16 to 6.19 of the Act.
- (3) An application for a permit for the purposes of conducting trading or a street market on or in local government property or a public place must contain the following additional information (as applicable)—
 - (a) details of any location in which the applicant proposes to trade or conduct a street market;
 - (b) the period of time for which the permit is sought, together with the proposed days and hours of operation of the street market;
 - (c) the proposed goods and services which will be traded, sold, hired or offered for sale or hire by the trader or at a street market;
 - (d) details regarding public liability insurance held by applicant; and
 - (e) details of any proposed structure, stall or vehicle which may be used in conducting the trading or street market and a plan showing where any such structure, stall or vehicle will be located.

- (4) An application for a permit for the purposes of a street entertaining must contain the following additional information (as applicable)—
 - (a) details of any location in which the applicant proposes to perform; and
 - (b) the period of time for which the permit is sought.
 - (5) An application for a permit for the purposes of an alfresco dining area must contain the following additional information—
 - (a) two copies of a plan and specifications of the proposed alfresco dining area on a scale of 1:50 showing—
 - (i) the location and dimensions of the proposed alfresco dining area including any footpath and the means by which the alfresco dining area is to be separated from the balance of the local government property or public place; and
 - (ii) the position of all tables, chairs and other structures proposed to be provided in the alfresco dining area including proximity to footpath and which of such items, if any, are to be retained within the alfresco dining area at all times;
 - (b) a colour photograph(s) or brochure(s) of the tables, chairs and other structures to be set up in the alfresco dining area;
 - (c) a description of the manner in which foodstuffs and other dining accessories are to be conveyed to, and protected from contamination within, the alfresco dining area;
 - (d) details regarding the public liability insurance taken out or to be taken out by the applicant in respect of the alfresco dining area; and
 - (e) be signed by the proprietor of the abutting food business adjacent to the portion of the local government property or public place to which the application relates.
 - (6) Before determining an application for a permit, the local government or an authorised person may require the applicant to provide additional information reasonably related to the application.
 - (7) If the local government or an authorised person makes a request under subclause 12.1(6) the local government or authorised person does not have to consider the application, or consider it further, until the request is complied with.
 - (8) The local government may refuse to consider an application for a permit which does not satisfy the requirements within clause 12.1(2).
 - (9) The local government may require an applicant to give local public notice of the application for the permit.
- (b) in clause 12.2:

- (i) amend subclause (1)(a) by inserting the words “unconditionally or subject to conditions; or” after the word “permit”; and
 - (ii) delete subclause (1)(b) and renumber accordingly;
- (c) in clause 12.3:
- (i) in subclause (1)(e) delete the word “considers” after the words “local government” and insert word “may consider”; and
 - (ii) delete subclause 2(c) and insert the words “the applicant is not a fit and proper person to carry on the activity”.

2.34 Part 12, Division 2 amended

In Part 12, delete Division 2 and insert:

Division 2—Conditions on a permit

12.4 Examples of conditions

The local government may impose conditions on a permit relating to—

- (a) the payment of a fee;
- (b) compliance with a standard or a policy of the local government adopted by the local government;
- (c) the duration and commencement of the permit, including the days and hours within which the activity the subject of the permit may be carried out or is prohibited;
- (d) the commencement of the permit being contingent on the happening of an event;
- (e) the rectification, remedying or restoration of a situation or circumstance reasonably related to the application;
- (f) the area or specific location within the district to which the permit applies, including any set back distances applicable to the activity;
- (g) the payment of a bond against possible damage, cleaning or other expenses;
- (h) the obtaining of public liability insurance in an amount and on terms reasonably required by the local government;
- (i) the provision of an indemnity from the permit holder indemnifying the local government in respect of any injury to any person or any damage to any property which may occur in connection with the use of the public place or local government property by the permit holder;
- (j) any prohibition or restriction concerning the—
 - (i) causing or making of any noise or disturbance which is likely to be a nuisance to persons in the vicinity of the permit holder;

- (ii) the use of amplifiers, sound equipment and sound instruments;
- (iii) the use of any lighting apparatus or device; or
- (iv) the use of signs;
- (k) if the permit relates to the trading of food, the provisions to be made for the storage of cooked and uncooked food, and the storage and disposal of waste water;
- (l) the designation of any place where trading is wholly or from time to time prohibited by the local government; and
- (m) any other matter that the local government considers fit or appropriate.

12.5 Imposing conditions under a policy

- (1) In this clause—
policy means a policy of the local government adopted by the Council containing conditions subject to which an application for a permit may be approved under clause 12.2(1)(a).
- (2) Under this Part 12, the local government may approve an application subject to conditions by reference to a policy.
- (3) The local government is to give a copy of the policy, or the part of the policy which is relevant to the application for a permit, with the form of permit referred to in clause 12.2(2).
- (4) An application for a permit is to be taken not to have been approved subject to the conditions contained in a policy until the local government gives the permit holder a copy of the policy or the part of the policy which is relevant to the application.
- (5) Sections 5.94 and 5.95 of the Act apply to a policy and for that purpose a policy is to be taken to be information within section 5.94(u)(i) of the Act.

12.6 Compliance with terms and conditions of permit

A permit holder must comply with any terms and conditions imposed on a permit, including any conditions as varied.

2.35 Part 12, Division 3 amended

In Part 12, delete Division 3 and insert:

Division 3—General

12.7 Duration of permit

- (1) A permit is valid for one year from the date on which it is issued unless it is—
 - (a) otherwise stated in this local law or in the terms and conditions of the permit; or

- (b) suspended or cancelled under clause 12.12

12.8 Renewal of permit

- (1) A permit holder may apply to the local government in writing prior to expiry of a permit for the renewal of a permit.
- (2) The provisions of—
 - (a) this Part 12 regarding an application for a permit; or
 - (b) any other provision of this local law relevant to the permit which is to be renewed,apply to an application for the renewal of a permit with any necessary modifications.

12.9 Variation of permit

- (1) The local government may by notice in writing to a person holding a permit vary a condition of the permit.
- (2) The local government or an authorised person may direct a holder of a permit to move from one permitted area to another permitted area if more than one area is specified in the permit.
- (3) A permit holder may apply to the local government to vary or remove any conditions imposed on a permit.
- (4) In determining whether to vary any condition imposed on a permit, the local government will have due regard to any relevant local government policy.

12.10 Transfer of permit

- (1) An application may be made to the local government to transfer a valid permit.
- (2) An application to transfer a permit must—
 - (a) be made in writing;
 - (b) be signed by the permit holder and the proposed transferee for the permit;
 - (c) provide such information as the local government may require to enable the application to be determined; and
 - (d) be forwarded to the local government together with any fee imposed and determined by the local government under and in accordance with sections 6.16 to 6.19 of the Act.
- (3) The local government may—
 - (a) approve an application for the transfer of a permit;
 - (b) approve an application for the transfer of a permit subject to conditions; or
 - (c) refuse an application to transfer a permit.
- (4) Where the local government approves an application for the transfer of a permit, the transfer may be effected by—

- (a) an endorsement on the permit signed by the CEO or an authorised person; or
 - (b) issuing to the transferee a permit in the form determined by the local government.
- (5) Where the local government approves an application for the transfer of a permit, it is not required to refund any part of any fee paid by the former permit holder.
- (6) Alfresco dining permits are non-transferable.

12.11 Production of permit

A permit holder must produce to an authorised person his or her permit immediately on being directed to do so by that authorised person.

12.12 Cancellation or suspension of permit

- (1) Subject to clause 13.1, a permit may be suspended or cancelled by the local government if—
- (a) the permit was improperly obtained;
 - (b) the permit holder has not complied with a condition of the permit;
 - (c) the permit holder has not complied with a provision of any written law which relates to the activity regulated by the permit;
 - (d) the activity regulated by the permit constitutes or will constitute an unacceptable risk to the safety of the public;
 - (e) the local government has approved an event in or near the place to which the permit applies;
 - (f) the local government or a utility requires access to or near the place to which the permit applies for the purposes of carrying out works in or near the vicinity of that place;
 - (g) the permit holder has transferred or assigned or sought to transfer or assign the permit without the approval of the local government; or
 - (h) a law is amended or repealed in a manner which is inconsistent with the terms and conditions of the permit and which renders the permit invalid, ineffective or contrary to law.
- (2) If a permit is cancelled under clause 12.12(1), the permit holder—
- (a) must return the permit to the local government as soon as practicable; and
 - (b) is to be taken to have forfeited any fees paid in respect of the permit.
- (3) On the cancellation or suspension of a permit under clause 12.12(1)(f), the permit holder is, subject to clause 12.12(4), to be taken to have forfeited any fees paid in respect of the permit.

- (4) Where a permit is cancelled or suspended under clause 12.12(1)(f) through no fault of the permit holder, the local government may refund to the permit holder all or part of the fees paid in respect of what would otherwise have been the remaining term of the permit.

12.13 Nominee of permit holder

Where a permit holder by reason of illness, accident or other sufficient cause is unable to comply with this local law, the local government may, at the request of the permit holder, authorise another person to be a nominee of the permit holder for a specified period, and this local law and the conditions of the permit apply to the nominee as if they were the permit holder.

12.14 Public liability insurance

Where, as a condition of a permit, the permit holder is required to obtain and maintain a public liability insurance policy, the permit holder must—

- (a) effect and maintain a policy of insurance in the name of the permit holder in respect to any injury to any person or any damage to any property which may occur in connection with the use of the local government property by the permit holder;
- (b) ensure that any policy of insurance referred to in subclause 12.14(1)(a) indemnifies the local government in respect of any injury to any person or any damage to any property which may occur in connection with the use of the local government property by the permit holder;
- (c) effect and maintain the policy of insurance referred to in subclause 12.14(1)(a) for the duration of the permit;
- (d) immediately notify the local government if the policy of insurance cover lapses, in which case the permit may be cancelled by the local government in accordance with clause 12.12;
- (e) at any time requested by the local government, provide the local government with a certificate of currency confirming that public liability insurance cover is in place;
- (f) ensure that, as a minimum, the permit holder's public liability insurance policy provides coverage of \$20 million (twenty million dollars), or such other amount as the local government considers appropriate to the risk and liability involved in the activity authorised by the permit;

- (g) upon the request of the local government (in its absolute discretion), increase the minimum value of coverage at the public liability insurance policy renewal date; and
- (h) ensure that the public liability insurer of the permit holder is a reputable insurer licensed to conduct insurance business in Australia in accordance with the guidelines issued by the Australian Prudential Regulatory Authority.

12.15 Production of certificate of insurance

If the permit holder is required by the local government to hold public liability insurance as a condition of the permit, a permit holder must produce to an authorised person a current certificate of insurance upon the direction of that authorised person.

2.36 Part 13 amended

In Part 13, amend clause 13.1:

- (a) in subclause (a) delete the word “consent” and insert the word “approval”; and
- (b) delete subclause (b) and insert the words “renew, vary, transfer, suspend or cancel a permit or approval that a person has under this local law,”.

2.37 Part 14, Division 1 amended

In Part 14, Division 1 amend clause 14.2 by deleting the words “he or she” and insert the words “the authorised person”.

2.38 Part 14, Division 2 amended

In Part 14, Division 2:

- (a) in clause 14.3(1) insert the words “or an authorised person” before the words “may by notice”; and
- (b) in clause 14.7(1) insert the words “or an authorised person” after the words “local government”.

2.39 Part 14, Division 3 amended

In Part 14, Division 3 delete clause 14.8 and insert:

14.8 Lost property and unclaimed property in a locker

- (1) A person who finds an article which may have been left on or lost by another person on local government property must immediately deliver that article to a manager, attendant or other employee of the local government.

- (2) If an article in a locker is not claimed or collected at the expiry of the period of hire or before the close of operations of the local government property or public place on the date of hire, the article may be removed by an attendant or authorised person.
- (3) In respect of any article removed from a locker or otherwise left on local government property, an authorised person, manager or attendant must record in the unclaimed property register—
 - (a) a description of the relevant article;
 - (b) the time and date when the article was removed from the locker or identified; and
 - (c) if an original receipt exists in respect of the hire of the locker, the time and date recorded on that original receipt.
- (4) An authorised person, manager or attendant must ensure that an article removed from the locker or otherwise left on local government property is stored at a place for storing lost property determined by the local government.
- (5) An authorised person, manager or attendant may deliver to a person an article recorded in the unclaimed property register provided that the attendant or authorised person has received—
 - (a) satisfactory evidence of the person's right to obtain the article;
 - (b) an accurate description of the article being claimed; and
 - (c) payment of any outstanding fees or storage charges.
- (6) A person who receives delivery of an article from the unclaimed property register must, by way of acknowledging receipt of the article, write his or her name and address and sign his or her name in the unclaimed property register.
- (7) An article left on any local government property, that is not claimed or collected within a period of 1 month may be disposed of by the CEO or an authorised person—
 - (a) if the value of the property is reasonably believed to have a realisable value more than 1% of the amount prescribed by regulation 30(3) of the Regulations but not exceeding the amount prescribed, by handing the property to the Western Australian Police Force; or
 - (b) if the property is reasonably believed to be of less value than that the value in clause 14.8(7)(a)—
 - (i) by donation to a not for profit body incorporated under the *Associations Incorporations Act 2015*; or
 - (ii) if unlikely to be of interest to a not for profit body, in any manner determined by the CEO or an authorised person.

- (8) Adequate records must be kept by the local government of any articles of lost property disposed of pursuant to subclause 14.8(7).
- (9) This clause will not apply where a local government considers an item left on local government property or a public place to be, in its absolute discretion, suspicious or dangerous.

2.40 Part 15, Division 2 amended

In Part 15, Division 2 delete clause 15.3(2)(a) and insert the words “a penalty not exceeding \$10,000; and”.

2.41 Schedule 1 – Prescribed Offences

Delete the table in Schedule 1 and insert:

ITEM	CLAUSE	DESCRIPTION	MODIFIED PENALTY
1.	2.4	Failure to comply with a determination	\$300
2.	3.1	Carrying out an activity without a permit	\$300
3.	3.2	Consuming or possessing liquor on local government property contrary to the local law	\$300
4.	3.5	Failure of permit holder to comply with responsibilities	\$300
5.	4.1	Unauthorised entry to local government property	\$300
6.	4.2(1)	Entering local government without paying the required fee	\$300
7.	4.3	Failure to comply with a direction to leave local government property	\$300
8.	5.1	Behaviour on local government property or public place which interferes with others	\$500
9.	5.2	Behaviour on local government property or public place detrimental to property	\$500
10.	5.3	Prohibited behaviour at major event	\$300
11.	5.4	Taking or injuring any fauna on local government property	\$500
12.	5.5	Removing, damaging or depositing flora on local government property without authorisation	\$300
13.	5.6	Entering or remaining on local government property while drunk	\$500
14.	5.7	Taking or consuming a prohibited drug on local government property	\$500
15.	5.8(1)	Smoking within a 5 metre radius of an entrance, exit or aperture of premises on local government property	\$300
16.	5.8(2)	Using a vaping device in an area on local government property where smoking is restricted	\$300
17.	5.8(3)	Failing to comply with a direction to cease smoking or vaping given by an authorised person	\$300
18.	5.9(1)(a)	Failing to wear adequate clothing to prevent indecent exposure on local government property	\$300
19.	5.9(1)(b)	Loitering outside or acting in an inappropriate manner in a toilet block or change room facility on local government property	\$300
20.	5.9(1)(c)	Entering or attempting to enter an occupied toilet or other compartment without the consent of the occupier	\$300
21.	5.9(2)	Failing to comply with a direction to put on adequate clothing	\$300
22.	5.10(2)	Failure to comply with a sign on local government property regarding conditions of use	\$300

23.	6.1	Carrying out a prohibited activity at a community facility	\$300
24.	6.5(1)	Conducting a controlled swimming or other sporting event, or carnival or competition without consent at a community facility	\$300
25.	6.6	Carrying out a prohibited activity at a beach or foreshore	\$300
26.	6.7	Failing to comply with a sign or direction at a beach	\$500
27.	6.8(1)(b)	Interfering with, damaging, or altering the natural structure or vegetation of a sand dune	\$300
28.	6.8(2)(b)	Entering a restricted sand dune area by scaling, crawling beneath, or passing through a fence or gate installed to prevent entry	\$300
29.	6.9	Driving or operating an off-road vehicle on a beach or foreshore area	\$500
30.	6.10(2)	Falsely giving the appearance of a member of a surf lifesaving patrol	\$300
31.	6.12(1)(a)	Fishing in an area where fishing is prohibited and designated by signs	\$300
32.	6.12(1)(b)	Fishing in an area set aside as a designated swimming area	\$300
33.	6.12(2)(a)	Cleaning fish or disposing of fish waste within 10 metres of a designated swimming area in a manner that may cause a nuisance	\$300
34.	6.12(2)(b)	Cutting bait within 10 metres of a designated swimming area in a manner that may cause a nuisance	\$300
35.	6.12(3)	Fishing in an area designated for use by a person with a disability when a person with a disability wishes to use that area	\$300
36.	6.13(1)	Launching a boat from a prohibited area	\$300
37.	6.13(2)	Launching a personal watercraft in a prohibited area	\$300
38.	6.14	Unauthorised entry to fenced off or closed local government property or fenced thoroughfare	\$300
39.	6.15(1)	Gender not specified using entry of toilet block or change room on local government property	\$300
40.	6.16(2)	Storing a prohibited item in a locker on local government property	\$300
41.	6.18	Using a shower in a prohibited manner	\$300
42.	6.19	Using a camera device to record or transmit an image in a toilet, shower or change room	\$500
43.	7.1(a)	Planting a plant on a thoroughfare in a prohibited manner	\$300
44.	7.1(b)	Damaging a lawn or garden or removing any plant or part of a plant on or in a public place	\$300
45.	7.1(c)	Repairing or servicing any vehicle on a verge	\$300
46.	7.1(d)	Placing, allowing to be placed or allowing to remain on a thoroughfare or verge an obstructive or hazardous thing	\$500
47.	7.1(e)	Causing or permitting water from a hose or sprinkler to interfere with the use of any street, way or footpath by pedestrians	\$300
48.	7.1(f)	Playing games or sport in a prohibited manner on or in a thoroughfare	\$300
49.	7.1(g)	Riding a bicycle, electric rideable device, electric personal transporter, wheeled recreational device, or similar device within a mall, arcade or verandah of a shopping centre	\$300
50.	7.2(1)(a)	Digging or creating a trench through or under a kerb or footpath without a permit	\$300
51.	7.2(1)(b)	Damaging or removing a street tree without a permit	\$500
52.	7.2(1)(c)	Throwing, placing or depositing any thing on a verge without a permit	\$300
53.	7.2(1)(d)	Damaging, removing or interfering with a thoroughfare, kerb, footpath or structure or sign erected on a thoroughfare without a permit	\$1000
54.	7.2(1)(e)	Causing an obstruction to a thoroughfare without a permit	\$500
55.	7.2(1)(f)	Causing an obstruction to a water channel or a water course in a thoroughfare without a permit	\$300
56.	7.2(1)(g)	Lighting a fire or burning any thing on a thoroughfare or verge without a permit	\$1000
57.	7.2(1)(h)(i)	Laying pipes under or providing taps on any verge without a permit	\$300
58.	7.2(1)(h)(ii)	Placing or installing prohibited materials on a thoroughfare without a permit	\$300
59.	7.2(1)(i)	Providing, erecting, installing or using a hoist or other thing for use over a thoroughfare without a permit	\$300
60.	7.2(1)(j)	Interfering with the soil of or anything in a thoroughfare or taking anything	\$300

		from a thoroughfare without a permit	
61.	7.2(1)(k)	Driving any vehicle over or across a kerb or footpath except at a vehicle crossing without a permit	\$300
62.	7.2(1)(l)	Driving a vehicle or permitting a vehicle to be driven across a kerb or footpath without a permit	\$300
63.	7.2(1)(m)	Driving or taking a vehicle on a closed thoroughfare without a permit	\$300
64.	7.4	Damaging a thoroughfare or anything belonging to or under the care control or management of the local government that is on a thoroughfare	\$500
65.	7.5 (1)(a)	Failing to take reasonable precautions to prevent damage to footpath or verge	\$500
66.	7.5 (1)(b)	Failing to ensure footpath remains in a safe and functioning state suitable for use by the public	\$500
67.	7.5(1)(c)	Failing to notify local government of existing footpath damage prior to commencement of works	\$300
68.	7.5(2)(a)	Failing to take reasonable precautions to prevent damage to footpath or verge	\$500
69.	7.7(1)(a)	Failing to take reasonable precautions to ensure that the street tree is protected and not damaged during the course of works	\$500
70.	7.7(1)(b)	Failing to provide a tree protection zone comprising of a temporary barricade/fencing to protect a street tree during the construction works	\$300
71.	7.7(1)(c)	Placing and storing of any building materials, building rubble and/or debris against the tree protection barricade or within the tree protection zone	\$300
72.	7.7(1)(d)	Failure to ensure clear access is maintained at all times around a street tree to enable a local government to water the tree or carry out works	\$300
73.	7.7(1)(e)	Failing to notify local government of existing damage to a street tree prior to commencement of works	\$300
74.	7.7(3)	Causing significant damage to a street tree or causing its destruction	\$500
75.	7.9(1)	Failure to obtain a permit for a temporary vehicle crossing	\$300
76.	7.12(1)	Installing or maintaining a verge treatment which is not a permissible verge treatment	\$500
77.	7.13(1)(a)	Failing to ensure clear sight visibility is maintained at all times	\$500
78.	7.13(1)(b)	Failing to repair and make good any damage to the verge treatment	\$500
79.	7.13(1)(c)	Failing to keep verge treatment in good and tidy condition and avoid obstruction of any sort to any accessway, footpath or thoroughfare	\$300
80.	7.13(1)(d)	Place or allow to remain any object, structure or material on or within the verge treatment area that obstructs access	\$300
81.	7.13(1)(e)	Failing to ensure the level and grade of the verge remains consistent with surrounding levels to prevent hazard	\$500
82.	7.13(1)(f)	Water or maintain a verge treatment so as to cause a nuisance or a hazard to any person	\$300
83.	7.18(1)	Failure to properly display and maintain street number	\$300
84.	7.19(1)	Placing or display a street number in a location causing confusion or which is misleading	\$300
85.	7.19(2)	Adopting, using or displaying a street number other than the street number assigned.	\$300
86.	7.21(2)	Failure to comply with a notice to install temporary fencing	\$300
87.	7.22(2)	Failure to comply with a sign on a public place	\$300
88.	8.2(1)	Erecting or placing etc. any advertising sign contrary to the local law	\$500
89.	8.3(2)	Erecting or displaying a public interest sign without a permit	\$300
90.	8.3(3)	Permit holder erecting or displaying a public interest sign in a prohibited manner	\$300
91.	8.4(2)	Erecting or displaying a home open sign, display home sign or garage sale sign in a prohibited manner	\$300
92.	8.5(2)	Erecting or displaying an other portable sign in a prohibited manner	\$300
93.	8.5(3)	Erecting or displaying more than one other portable sign per business	\$300
94.	8.5(4)	Erecting or displaying any other portable sign on a local government verge in a prohibited manner	\$300
95.	8.6(2)	Erecting or displaying election advertising in a prohibited manner	\$500

96.	8.8	Refusing or failing to remove a sign to allow for authorised works	\$300
97.	8.9	Erecting an advertising sign without marking a name	\$300
98.	9.1	Leaving an animal in a public place or local government property without a permit or authorisation	\$300
99.	9.2(2)(a)	Allowing an animal to enter or remain on a thoroughfare	\$300
100.	9.2(2)(b)	Allowing an animal with a contagious or infectious disease to enter local government property or a public place	\$300
101.	9.2(2)(c)	Training or racing an animal on a thoroughfare	\$300
102.	9.2(2)(d)	Allowing an animal to defecate on local government property or a thoroughfare and failing to remove defecation	\$500
103.	9.2(3)	Leading, riding or driving a horse on a thoroughfare in a built-up area without a permit or authorisation	\$300
104.	9.4	Leaving a vehicle in a public place which causes an obstruction without a permit or authorisation	\$300
105.	9.5	Failure to mark a shopping trolley with the name of its retailer	\$300
106.	9.6	Leaving or discarding a shopping trolley in a public place other than an area set aside for shopping trolleys	\$300
107.	9.9(2)	Failing to remove shopping trolley within 24 hours	\$500
108.	10.1(1)(a)	Carrying on trading or conducting a street market in a public place or on local government property without a permit	\$300
109.	10.3	Failure of trader or person conducting street market to comply with obligations under local law	\$300
110.	10.4	Engaging in street entertaining on or in a public place without a permit	\$300
111.	10.6(1)	Failure of a holder of a permit for street entertaining to comply with obligations under local law	\$300
112.	10.6(2)	Failure to comply with directions issued by an authorised officer	\$300
113.	11.1(2)	Establishing or conducting an alfresco dining area contrary to local law	\$300
114.	11.3(1)	Failure of a holder of a permit for an alfresco dining area to comply with obligations	\$300
115.	11.5(b)	Smoking in an alfresco dining area	\$300
116.	11.6(2)	Failure to comply with direction of authorised person to remove tables, chairs, umbrellas or other chairs in an alfresco dining area	\$300
117.	11.8	Failure to notify the local government of a change of ownership of an alfresco dining area	\$300
118.	12.6	Failure to comply with terms and conditions of a permit	\$300
119.	12.11	Failure to produce permit upon request by an authorised person	\$300
120.	12.14(1)(a)	Failing to obtain and maintain a public liability insurance required as a condition of a permit	\$300
121.	12.15	Failure to produce a current certificate of insurance upon request by an authorised person	\$300
122.	14.1(a)	Failure to obey a lawful direction of an authorised person	\$300
123.	14.1(b)	Obstructing or hindering an authorised person in the execution of his or her duties	\$500
124.	15.1	Failure to comply with a notice	\$500
125.	15.6(2)(a)	Refusing to give name and address contrary to local law	\$500
126.	15.6(2)(b)	Giving false or misleading information regarding name and address etc.	\$500

Dated this _____ of _____ 2025.

The Common Seal of the City of Mandurah was affixed by authority of a resolution of the Council in the presence of:

AMBER KEARNS
MAYOR

CASEY MIHOVLOVICH
CHIEF EXECUTIVE OFFICER

PROPOSED

LOCAL LAW



LOCAL GOVERNMENT ACT 1995

CITY OF MANDURAH

LOCAL GOVERNMENT PROPERTY AND PUBLIC PLACES LOCAL LAW 2016

(Government Gazette 101, 26 May 2017)

This Local Law is approved to apply outside the district see Government Gazette: 90, 9 May 2017:

<p>LOCAL GOVERNMENT ACT 1995 <i>City of Mandurah</i> EXTENSION OF AREA OF APPLICATION OF LOCAL LAW Department of Local Government and Communities .</p> <p>DLGSC: MH7-53</p> <p>It is hereby noted for public information that the Governor has approved under section 3.6 of the <i>Local Government Act 1995</i> of the making of the <i>City of Mandurah Local Government Property and Public Places Local Law 2016</i> to the extent that it will apply outside the district of the City of Mandurah.</p> <p>JENNIFER MATHEWS, Director General.</p>
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**DETERMINATIONS UNDER THE
LOCAL GOVERNMENT PROPERTY AND PUBLIC PLACES LOCAL LAW 2016**

The following determinations are taken to be made by Council at its meeting held 28 November 2017, under Part 2 of the *Local Government Property and Public Places Local Law 2016*.

These determinations take effect as of the 28 November 2017.

No.	Matter	Determination
4	Taking, riding or driving a vehicle or a particular class of vehicle	A person shall not, except with a permit or local government approval or upon an area specified by a sign erected on the local government property. Take, ride or drive a vehicle on any local government property.
2	The playing or practice of: <ul style="list-style-type: none"> ○ golf, archery, pistol or rifle shooting; or ○ a similar activity specified in the determination involving the use of a projectile which, in the opinion of the local government may cause injury or damage to a person or property 	A person shall not except with a permit or local government approval: <ul style="list-style-type: none"> (a) play or practice golf on any local government property; (b) aim, shoot or throw an arrow or similar projectile on any local government property; or (c) have in their possession any gun or rifle or means of discharging any projectile that may cause injury or damage to a person or property on local government property.

For further information, please contact Governance Services on 9550 3278.

Mark R Newman
Chief Executive Officer

LOCAL GOVERNMENT ACT 1995
CITY OF MANDURAH
LOCAL GOVERNMENT PROPERTY AND PUBLIC PLACES LOCAL LAW 2016

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LOCAL GOVERNMENT ACT 1995

CITY OF MANDURAH

**LOCAL GOVERNMENT PROPERTY AND
PUBLIC PLACES LOCAL LAW 2016**

Under the power conferred by the *Local Government Act 1995* and under all other powers enabling it, the Council of the City of Mandurah resolved on 9 May 2017 to make the following local law.

PART 1—PRELIMINARY

1.1 Citation Short title

This local law may be cited as the *City of Mandurah Local Government Property and Public Places Local Law 2016*.

1.2 Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Application

- (1) This local law applies throughout the district.
- (2) Part 56, Division 2 of this local law applies to—
 - (a) rivers, water courses, tidal and non-tidal waters, in or outside but adjoining the district; and
 - (b) without limiting the generality of clause 1.3(2)(a), in the sea adjoining the district for a distance of 200 metres seaward from the low water mark at ordinary spring tides.

1.4 Repeal

The following local laws are repealed—

- (a) Divisions 1, 2, 3 and 4 of Part III, Part IV, Division 1 of Part V, Part XIII, Part XV and Part XIX of the *City of Mandurah Consolidated Local Laws* published in the *Government Gazette* of 13 February 1998; and
- (b) Part XII and Part XIV of the *City of Mandurah Consolidated Local Laws* published in the *Government Gazette* of 6 December 2000.

1.5 **Definitions Meaning of the terms used in this local law**

In this local law, unless the context otherwise requires—

Act means the *Local Government Act 1995* (WA);

advertising sign means a sign or advertisement used for the purposes of advertising or drawing attention to a product, business, person or event and includes election advertising and portable signs;

alfresco dining area means an area in which tables, chairs and other temporary structures are provided for the purpose of the supply of food or beverages or both ~~by to~~ the public or the consumption of food or beverages or both by the public;

animal means any animal other than a ~~cat or~~ dog;

AS or AS/NZS means an Australian or New Zealand Standard as published by Standards Australia and amended from time to time;

authorised person means a person appointed by the ~~local government~~ **CEO** under section 9.10 of the Act to perform any of the functions of an authorised person under this local law;

attendant means an employee of the local government ~~with responsibility~~ **duly authorised to perform duties for the control and management of persons in a public swimming pool or recreation connection with a community** facility which is local government property;

bathing appliance means a float of any material, including surf skis, surf boards, sea kayaks, kickboards, Malibu boards, paddle boards, body boards, boats or any other device whether motorised or not, used or capable of being used for bathing or surf riding but does not include a boat or personal watercraft;

beach means the area of the sea adjoining the district for a distance of 200 metres seawards from the low-water mark at ordinary spring tides to either the toe of the sand dune or the commencement of vegetation or a man-made structure;

boat means any structure or vessel whether motorised or not and made or used to travel to or float on water or travel under water, excluding—

- (a) personal watercraft; and
- (b) bathing appliances;

Building Act means the *Building Act 2011* (WA);

- Building Code Australia** means the Building Code of Australia which is volumes 1 and 2, as amended from time to time, of the National Construction Code series published by, or on behalf of, the Australian Building Codes Board;
- camera device** means an apparatus for taking photographs or moving pictures and includes a mobile phone when used for this purpose;
- carriageway** has the meaning given to it in the *Road Traffic Code 2000*;
- CEO** means the Chief Executive Officer of the local government;
- change room** means a room designated for the changing of clothes and may include showers, toilets and hand washing basins;
- charitable organisation** means an institution, association, club, society or body whether incorporated or not, the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other similar nature and from which no member receives any pecuniary profit except where the member is an employee or the profit is an honorarium;
- ~~**Chief Executive Officer** means the Chief Executive Officer of the local government;~~
- closed thoroughfare** means a thoroughfare wholly or partially closed by the local government under sections 3.50 or 3.50A of the Act;
- commencement day** means the day on which this local law commences under clause 1.2;
- Commissioner of Main Roads WA** means the person appointed under section 7 of the *Main Roads Act 1930* (WA) to be the Commissioner;
- community facility** means a facility owned or under the care, control or management of the local government accessible to the public for hire or use for recreational purposes and includes, but is not limited to, a hall, public swimming pool, library, community centre and recreation centre;
- Competition Principles Agreement** means the Competition Principles Agreement executed by each State and Territory of the Commonwealth and the Commonwealth of Australia on 11 April 1995;
- Council** means the council of the local government;
- crossing** means a crossing giving access from a public thoroughfare to—
- (a) private land; or
 - (b) a private thoroughfare serving private land;
- designated swimming area** means an area of a beach or adjacent waters that has been set aside by the local government, and indicated by signs, patrol flags or other notices, for the purpose of swimming;
- determination** means a determination made under clause 2.1;
- detrimental to the property** includes—

- (a) removing any thing from the local government property such as a rock, plant, fixture, fitting, chattel, equipment or furniture provided for the use, enjoyment or safety of any person;
- (b) destroying, defacing or damaging a building or any thing on the local government property, such as a plant, fixture, chattel, equipment or furniture provided for the use, enjoyment or safety of any person; and
- (c) causing environmental harm or nuisance on the local government property;

development approval means an approval issued under the local government's planning scheme;

display home sign means a portable sign erected and displayed to advertise that a display home is open for inspection;

district means the district of the local government;

drunk has the meaning provided in the *Liquor Control Act 1988*;

election advertising means any sign or advertisement which encourages persons to vote for a candidate, political party or referenda or matter relating to any federal, state or local government election;

election date means the date on which a federal, state or local government election is held;

electric personal transporter has the meaning given in the *Road Traffic Code 2000*;

electric rideable device has the meaning given in the *Road Traffic Code 2000*;

fauna means any animal indigenous to or which periodically migrates to any State or Territory of the Commonwealth or the territorial waters of the Commonwealth and includes, in relation to any such animal—

- (a) any class of animal or individual members;
- (b) the eggs or larvae; or
- (c) the carcass, skin, plumage or fur;

Firearms Act means the *Firearms Act 2024* (WA);

fishing means to use any line, lure, rod, pot or other method for the purposes of catching marine life;

flora means all vascular plants other than plants recognised as weeds;

Food Act means the *Food Act 2008* (WA);

food business has the same meaning as given in the Food Act;

footpath has the meaning given in the *Road Traffic Code 2000* and includes a shared and dual use path;

foreshore area means the land along the edge of a body of water from the low-water mark at ordinary spring tides to either the toe of the sand dune or the

commencement of vegetation or a man-made structure, but does not include a beach;

gaming means has the same meaning as in the *Gaming and Wagering Commission Act 1987*;

garage sale sign means a portable sign erected and displayed to advertise goods for sale at residential premises on a one-off or occasional basis;

home open sign means a portable sign erected and displayed to advertise that a home for sale is open;

intersection has the meaning given to it by the *Road Traffic Code 2000*;

liquor has the meaning given to it by the Liquor Act;

Liquor Act means the *Liquor Control Act 1988* (WA);

local government means the City of Mandurah;

local government policy means a policy or standard adopted by the local government;

local government property means any land or other thing except a thoroughfare which—

- (a) is owned by the local government;
- (b) is vested in the local government;
- (c) is otherwise under the care, control or management of the local government, including under the *Land Administration Act 1997* (WA); or
- (d) is an 'otherwise unvested facility' within the meaning of section 3.53 of the Act;

local public notice means notice given in accordance with the procedure set out in section 1.7 of the Act;

~~**lot** has the meaning given to it in the *Planning and Development Act 2005*;~~

~~**major event** means an event held on local government property or in a public place that is attended by more than 5000 persons;~~

~~**major event day** means a date on which one of the 'major events' set out in Schedule 2 is held~~

~~**major event location** means a location set out in Schedule 3;~~

manager means the person for the time being employed, contracted or appointed by the local government to manage any swimming pool or recreation community facility, and includes any assistant or deputy;

nuisance means any activity, thing, condition, circumstance or state of affairs caused or contributed to by a person which—

- (a) an activity or condition which is harmful or annoying and which gives rise to legal liability in the tort of public or private nuisance at common law; is injurious

or dangerous to the health or safety of another person of normal susceptibility;
or

- (b) anything a person does or permits or causes to be done which interferes with or is likely to interfere with the enjoyment or safe use by another persons of their an unreasonable interference with the use and enjoyment of a person of his or her ownership or occupation of land or use of a public place; or
(c) ~~interference which causes material damage to land or other property on the land affected by the interference;~~

occupier has the meaning given to it by the Act, but does not include the local government;

off-road vehicle has the meaning given to that term by the *Control of Vehicles (Off-road Areas) Act 1978* (WA);

other portable sign means a portable sign other than a home open sign, display home sign or garage sale sign;

owner has the meaning given to it by the Act;

permissible verge treatment ~~has the meaning given to it in clause 7.7~~ has the meaning given to it in clause 7.11 and includes any reticulation, pipes and sprinklers;

perform includes to play a musical instrument, sing, mime, dance, give an acrobatic or aerobic display or entertain, but does not include public speaking;

permit means a permit issued under this local law;

permit holder means a person who holds a valid permit;

permitted area means the area or areas, specified in a permit for the purpose of street entertaining, in which the permit holder may perform;

permitted time means the time or times, specified in a permit for the purpose of street entertaining, during which the permit holder may perform;

person responsible for the works in the context of Part 7, ~~Division 2~~ means—

- (a) the applicant named on a building approval certificate, building permit or demolition permit issued under the Building Act; or
(b) the owner or occupier of the lot, if no building approval certificate, building permit or demolition permit has been issued under the Building Act;

personal watercraft means any vessel designed for the transport of 1 to 3 persons, other than a bathing appliance, that—

- (a) is propelled by means of an inboard motor powering a water jet pump; and
(b) is designed to be steered by means of handlebars by a person sitting, standing or kneeling on the vessel and not within it;

planning scheme has the same meaning as “local planning scheme” in the *Planning and Development Act 2005*;

portable sign means a free standing portable advertising sign not permanently attached to a structure or fixed to the ground or pavement, and includes a ‘A’ frame sign;

premises for the purposes of clauses 2.8(1)(a) and 4.65.8 means a building, stadium or similar structure which is local government property, but not an open space such as a park or a playing field;

private property means any real property, parcel of land or lot that has a separate certificate of title, which is in private ownership or subject of a lease or agreement with a company or person enabling its use for private purposes and includes any building or structure thereon;

prohibited drug has the meaning given to it in the *Misuse of Drugs Act 1981* (WA);

promotional activity means the advertising of, promotion of, or raising of funds for, a particular group, product or service;

public interest sign means an advertising sign for an event that is open to the public to attend at no cost and is of significant interest to persons within, and visitors to, the district, and which is being held on local government property or in a public place, but does not include election advertising;

public place includes a thoroughfare or place which the public are allowed to use, whether or not the thoroughfare or place is on private property, but does not include—

- (a) premises on private property from which trading is lawfully conducted under a written law; or
- (b) local government property;

Regulations means the *Local Government (Functions and General) Regulations 1996* (WA);

retailer means a proprietor of a shop in respect of which shopping trolleys may be are provided for the use of customers of the shop;

~~**seafood business** means a business selling seafood of which 80% of the seafood that is to be sold was caught in the waters of the district;~~

~~**seafood sign** means an advertising sign for a seafood business;~~

sand dune means the established or incipient ridge(s) and depressions of sand and coastal vegetation adjacent to the beach, that extend inland to include the low-lying land depressions behind the ridges and includes areas identified by the local government as sand dunes by signs or otherwise;

shopping trolley means a container or receptacle on wheels provided by a retailer to enable a person to transport goods;

smoke and/or **smoking** has the meaning given to it in the ~~Tobacco Products Control Act 2006 (WA)~~ means to—;

(a) ~~smoke, hold or otherwise have control over an ignited tobacco product;~~

(b) ~~light a tobacco product; or~~

(c) ~~use a vaping device;~~

solicit in relation to money, ~~means actively seeking or calling for a donation from another person, but does not include a non-verbal invitation by a holder of a permit approved under clause 10.3 to place a donation in a receptacle within the permitted area;~~

street entertaining means any form of theatrical, artistic, musical, audio or visual performance and includes busking;

street market means a collection of stalls, stands, ~~and displays~~ and vehicles used for trading or display on local government property or a public place for the purposes of selling goods, wares, merchandise, produce or services, or carrying out any other transaction;

street numbering means a number or numbers with or without an alphabetical suffix assigned to identify the street address of a property;

street tree means any tree or tall plant that has a wooden trunk and branches that grow from its upper part, planted or self-sown in the street, of an appropriate species and in an appropriate location in a public place for the purpose of contributing to the streetscape;

synthetic grass refers to artificial fibres made to look like natural grass;

surf lifesaving club means a surf lifesaving club affiliated with Surf Life Saving Western Australia Inc. or any branch thereof;

thoroughfare has the meaning given to it by the Act, but does not include a private thoroughfare which is not under the management or control of the local government;

tobacco product has the meaning given to it in the *Tobacco Products Control Act 2006 (WA)*;

trader means a person who carries on trading;

trading means—

- (a) the selling or hiring of, the offering for sale or hire of, or the soliciting of orders for, goods or services in a public place or on local government property;
- (b) displaying goods in a public place or local government property for the purpose of—

- (i) offering them for sale or hire;
- (ii) inviting offers for their sale or hire;
- (iii) soliciting orders for them; or
- (iv) carrying out any other transaction in relation to them,
and includes the setting up of a stall, or the conducting of a business at a stall;

(c) the going from place to place, whether or not public places, and—

- (i) offering goods or services for sale or hire;
- (ii) inviting offers or soliciting orders for the sale or the hire of goods or services; or
- (i)(iii) carrying out any other transaction in relation to goods and services;

Tree Protection Zone has the meaning given in “AS 4970-2009 Protection of trees on development sites” as amended from time to time;

vaping device has the meaning given to it in the Therapeutic Goods Act 1989 (Cth) as applied by the Therapeutic Goods Law Application Act 2024;

vehicle includes—

- (a) every conveyance and every object capable of being propelled or drawn on wheels, tracks or otherwise, including an off-road vehicle; and
- (b) an animal being ridden or driven;

but excludes—

- (c) a wheelchair or any device designed for use by physically impaired person on a footpath;
- (d) a pram, a stroller or a similar device;
- (e) a bicycle or wheeled recreational device;
- (f) a shopping trolley; and
- (g) a boat;

verge means that part of a thoroughfare that is between the carriageway and a lot which abuts the thoroughfare and includes a nature strip;

waterway means any area of water under the care, control and management of the local government or a person authorised by the local government to undertake such care, control or management on behalf of the local government;

Western Power means the body corporate known as the Electricity Networks Corporation established under section 4 of the *Electricity Corporations Act 2005* (WA) or such other entity established or constituted in its place or by which its functions have become exercisable; and

wheeled recreational device has the meaning given in the Road Traffic Code 2000. means a wheeled device built to transport a person which is propelled by human power or gravity and ordinarily used for recreation or play, including—

~~in-line skaters, rollerskates, a skateboard or similar wheeled device;
a scooter being used by a person 12 years of age or older; and
a unicycle,
but excludes a goffer, golf buggy, pram, stroller or trolley, or a bicycle, wheelchair or
wheeled toy.~~

1.6 Transitional

Any permit, licence, consent or authorisation issued in accordance with a local law listed in clause 1.4—

- (a) is taken to be a permit granted under this local law;
- (b) is to be valid for the period specified on the permit, licence, consent or authorisation; and
- (c) may be earlier cancelled or suspended in accordance with this local law.

1.7 Application as to assistance animals

This local law is subject to any written law and any law of the Commonwealth about assistance animals as defined in [section 9\(2\) of the Disability Discrimination Act 1992 \(Cth\)](#).

PART 2—DETERMINATIONS IN RESPECT OF LOCAL GOVERNMENT PROPERTY

Division 1—Determinations

2.1 Determinations as to use of local government property

The local government may make a determination in accordance with clause 2.2—

- (a) setting aside specified local government property for the pursuit of all or any of the activities referred to in clause 2.7;
- (b) prohibiting a person from pursuing all or any of the activities referred to in clause 2.8 on specified local government property;
- (c) as to the matters in clauses 2.7(2) and 2.8(2); and
- (d) as to any matter ancillary or necessary to give effect to a determination.

2.2 Procedure for making a determination

- (1) The local government is to give local public notice of its intention to make a determination.
- (2) The local public notice must state that—
 - (a) the local government intends to make a determination, the purpose and effect of which is summarised in the notice;

- (b) a copy of the proposed determination may be inspected and obtained from the offices of the local government; and
 - (c) submissions in writing about the proposed determination may be lodged with the local government within 21 days after the date of publication.
- (3) If no submissions are received under clause 2.2(2)(c), the local government Council is to decide—
- (a) to give local public notice that the proposed determination has effect as a determination on and from the date of publication;
 - (b) to amend the proposed determination, in which case clause 2.2(5) will apply; or
 - (c) not to continue with the proposed determination.
- (4) If submissions are received under clause 2.2(2)(c), the local government Council—
- (a) is to consider those submissions; and
 - (b) is to decide—
 - (i) whether to amend the proposed determination; or
 - (ii) not to continue with the proposed determination.
- (5) If the local government Council decides to amend the proposed determination, it is to give local public notice—
- (a) of the effects of the amendments; and
 - (b) that the proposed determination has effect as a determination on and from the date of publication.
- (6) If the local government Council decides not to amend the proposed determination, it is to give local public notice that the proposed determination has effect as a determination on and from the date of publication.
- (7) A proposed amendment is to have effect as a determination on and from the date of publication of the local public notice referred to in clauses 2.2(3), 2.2(5) and 2.2(6).
- (8) A decision under clauses 2.2(3) or 2.2(4) is not to be delegated by Council.

2.3 Discretion to erect a sign

The local government may erect a sign on local government property to give notice of the effect of a determination.

2.4 Determination to be complied with

A person must comply with a determination.

2.5 Register of determinations

- (1) The local government is to keep a register of determinations made under clause 2.1, and of any amendments to or revocations of determinations made under clause 2.6.

- (2) Sections 5.94 and 5.95 of the Act apply to the register referred to in clause 2.5(1) and for that purpose, the register is taken to be information within section 5.94(u)(i) of the Act.

2.6 Amendment or revocation of a determination

- (1) The ~~local government Council~~ may amend or revoke a determination.
- (2) The provisions of clause 2.2 are to apply to an amendment of a determination as if the amendment were a proposed determination.
- (3) If the ~~local government Council~~ revokes a determination, it must give local public notice of the revocation and the determination will cease to have effect on and from the date of publication.

Division 2—Activities which may be pursued or prohibited on specified local government property as a result of a determination

2.7 Activities which may be pursued on specified local government property

- (1) A determination may provide that specified local government property is set aside as an area on which a person may—
 - (a) bring, ride or drive an animal;
 - (b) take, ride or drive a vehicle, or a particular class of vehicle;
 - (c) fly or use a motorised model aircraft, car, ship, glider, ~~or rocket~~ or other similar remotely piloted device;
 - (d) use a children’s playground provided that the person is under an age specified in the determination, but the determination is not to apply to a person having the charge of a person under the specified age;
 - (e) launch, beach, retrieve or leave a boat;
 - (f) take or use a boat, or a particular class of boat;
 - (g) deposit refuse, rubbish or liquid waste, whether or not of particular classes, and whether or not in specified areas of that local government property;
 - (h) play or practice—
 - (i) golf or archery;
 - (ii) pistol or rifle shooting, but subject to compliance of that person with the Firearms Act; or
 - (iii) a similar activity, specified in the determination, involving the use of a projectile which, in the opinion of the local government, may cause injury and damage to a person or property; or
 - (i) ride a bicycle, an electric rideable device, an electric personal transporter, a wheeled recreational device, a sandboard or similar device; or

- (j) wear no clothing.
- (2) A determination may specify the extent to which and the manner in which an activity referred to in clause 2.7(1) may be pursued and in particular—
 - (a) the days and times during which the activity may be pursued;
 - (b) that any activity may be pursued on a class of local government property, specified local government property or all local government property;
 - (c) that an activity is taken to be prohibited on all local government property other than that specified in the determination;
 - (d) may limit the activity to a class of vehicles, boats, equipment or things, or may extend it to all vehicles, boats, equipment or things;
 - (e) may specify that the activity can be pursued by a class of persons or all persons; and
 - (f) may distinguish between different classes of the activity.

2.8 Activities which may be prohibited on specified local government property

- (1) A determination may provide that a person is prohibited from pursuing all or any of the following activities on specified local government property—
 - (a) smoking in premises;
 - (b) riding a bicycle, an electric rideable device, an electric personal transporter, a wheeled recreational device, a sandboard or a similar device;
 - (c) taking, riding or driving a vehicle on the property or a particular class of vehicle;
 - (d) riding or driving a vehicle of a particular class or any vehicle above a specified speed;
 - (e) taking or using a boat, or a particular class of boat;
 - (f) the playing or practice of—
 - (i) golf, archery, pistol or rifle shooting; or
 - (ii) a similar activity specified in the determination involving the use of a projectile which, in the opinion of the local government may cause injury or damage to a person or property;
 - (g) the playing or practice of any ball game which may cause detriment to the property or any fauna on the property; ~~and~~
 - (h) the traversing of sand dunes or land which in the opinion of the local government has environmental value warranting such protection, either absolutely or except by paths provided for that purpose; and
 - (h)(i) the use of a motorised model aircraft, car, ship, glider, rocket, or other similar remotely piloted device.

- (2) A determination may specify the extent to which and the manner in which a person is prohibited from pursuing an activity referred to in clause 2.7(1) and, in particular—
 - (a) the days and times during which the activity is prohibited;
 - (b) that an activity is prohibited on a class of local government property, specified local government property or all local government property;
 - (c) that an activity is prohibited in respect of a class of vehicles, boats, equipment or things, or all vehicles, boats, equipment or things;
 - (d) that an activity is prohibited in respect of a class of persons or all persons; and
 - (e) may distinguish between different classes of the activity.

Division 3—Transitional

2.9 Existing signs to have effect as a determination

- (1) Where a sign erected on local government property has been erected under a local law that is repealed by this local law, then it is to be taken to have effect as a determination under this local law on and from the commencement day, except to the extent that the sign is inconsistent with any provisions of this local law or any determination made under clause 2.1.
- (2) Clause 2.5 does not apply to a sign referred to in clause 2.9(1).

PART 3—ACTIVITIES ON LOCAL GOVERNMENT PROPERTY

Division 1—When a permit is required

3.1 Activities needing a permit—general

- (1) Subject to this local law, a person must not without a permit granted in accordance with Part 12—
 - (a) hire local government property;
 - (b) cut, break, damage, injure, deface, pull up, pick, remove, or destroy any tree, shrub, flower, grass, plant or flora of any kind on any local government property;
 - (c) cut, collect or remove any timber, firewood, stone, sand or other materials on local government property;
 - (d) plant any plant or sow any seeds on local government property;
 - (e) erect any sign on local government property;
 - (f) erect on local government property a structure for public amusement or for any other performance, whether for gain or otherwise;
 - (g) erect a building or a refuelling site on local government property;
 - (h) make any excavation on, erect a fence on or remove a fence from, local government property;

- (i) erect or install any structure above or below ground which is local government property for the purpose of supplying any water, power, sewer, communication, television or similar service to a person;
- (j) deposit or store any thing on local government property;
- (k) depasture, tether, drive or ride any animal on local government property;
- (l) launch an aircraft or helicopter from, or land an aircraft or helicopter into, local government property;
- ~~(l)~~(m) camp on or lodge at local government property for the purpose of sleeping on local government property;
- ~~(m)~~(n) occupy any structure, including a vehicle, at night for the purpose of sleeping on local government property;
- ~~(n)~~(o) erect a tent, camp, hut or similar structure on local government property other than a beach shade or windbreak erected for use during the hours of daylight and which is dismantled during those hours on the same day;
- ~~(o)~~(p) teach, coach or train for profit any person, animal or dog on or in local government property;
- ~~(p)~~(q) conduct a function, event, or undertake any promotional activity, on local government property;
- ~~(q)~~(r) charge any person for entry to local government property, unless the charge is for entry to land or a building hired by a charitable organisation;
- ~~(r)~~(s) light a fire on local government property except in a facility provided for that purpose;
- (t) light or set off any fireworks or conduct a fireworks display on local government property;
- (u) parachute, hang glide, abseil or base jump from or onto local government property;
- (v) play or practice on local government property—
 - (i) golf, archery or aim, shoot or throw a similar projectile; or
 - (i)(ii) gun or rifle shooting including possession of a gun or rifle or means of discharging any projectile that may cause injury or damage to a person or property;
- ~~(s)~~(w) conduct or take part in any gambling game or contest or bet, or offer to bet, publicly on local government property; ~~or~~
- (x) erect, install, operate or use any broadcasting, public address system, loudspeaker or other device for the amplification of sound on local government property, other than those used by a surf lifesaving club in the performance of its functions;

- ~~(y) film or make a recording for commercial gain on local government property; and~~
- ~~(z) unless an employee of the local government in the course of their duties or on an area set aside for that purpose—~~
 - ~~(i) drive, ride or take any vehicle or particular class of vehicle on local government property; or~~
 - ~~(ii) park or stop any vehicle on local government property.~~

- (2) The local government may exempt by written notice—
- (a) a person from compliance with clause 3.1(1) or any part thereof on the application by that person; or
 - (b) specified local government property or a class of local government property or any part thereof from the application of clause 3.1(1).

3.2 Possession and/or consumption of liquor

A person must not, on local government property, consume any liquor or have in his or her possession or under his or her control any liquor unless—

- (a) it is permitted under the *Liquor Control Act, 1988 (WA)*; and
- ~~(b) any necessary permit has been obtained for that purpose; and~~
- ~~(b)(c) the consumption of liquor does not, in the reasonable opinion of the local government or an authorised person, result in anti-social or unsafe behaviour or create a risk to members of the public accessing the local government property.~~

Division 2—Hiring local government property

3.3 Application for a permit to hire local government property

- ~~(1) The local government may—~~
- ~~(a) hire local government property to a person who makes an application for a permit for the hire of local government property under Part 12; and who pays the hire fee determined by the local government. and~~
 - ~~(a)(b) on the application of a person seeking a permit, waive the requirement to pay a hire fee or any part of a hire fee.~~
- ~~(1)(2) The local government Council may— determine that the requirements of this local law do not apply to the hiring of particular local government property or a class of local government property; and~~
- ~~waive the requirement to pay a hire fee or any part thereof on the application of the person seeking a permit.~~
- ~~(3) A permit is not required where the local government property is subject to a lease, licence, facility hire or other legal instrument and the proposed use is within the scope of that agreement.~~

3.4 Decision on application where two or more applicants

In the event of two or more applications being made for the hire of the same local government property for the same date and time, the local government may determine, in its absolute discretion, which, if any, applicant ~~shall~~may be granted a permit to hire the local government property.

3.5 Responsibilities of a permit holder

The holder of a permit must—

- (a) take reasonable steps to maintain law and order by all in attendance at any function for which the local government property has been hired;
- (b) ensure that an authorised person has unobstructed access to the local government property for the purpose of inspecting the property or enforcing any provision of this local law;
- (c) prevent overcrowding;
- (d) leave the local government property in a clean and tidy condition after its use;
- (e) comply with a direction from the ~~Chief Executive Officer~~CEO or an authorised person to take the action specified in the direction for the purpose of maintaining public safety;
- (f) report any damage or defacement of the local government property to the local government;
- (g) prevent the sale, supply or consumption of any liquor on the local government property unless the permit allows it and a licence has been obtained under the Liquor Act for that purpose; and
- (h) comply with any other direction ~~imposed given~~ by the local government or an authorised person.

3.6 Conditions on use and hire

In addition to the conditions described in clause 12.4, the local government may impose conditions on the hire of local government property relating to—

- (a) the purpose for which the local government property may be hired;
- ~~(a)~~(b) the use of furniture, plants and effects;
- ~~(b)~~(c) restrictions on the erection of materials associated with events or decorations inside and outside any building which is local government property;
- ~~(c)~~(d) the number of persons that may attend any function in or on local government property;
- ~~(d)~~(e) the right of the local government or an authorised person to reschedule or cancel a booking at any time during the course of an annual or seasonal booking;

- ~~(e)(f)~~ securing and locking up local government property at the end of each hire period;
- ~~(f)(g)~~ the prohibition of gaming unless a gaming approval has been obtained under the *Gaming and Wagering Commission Act 1987* (WA);
- ~~(g)(h)~~ requiring that the amplification of any noise or any noise emitted during the hire complies at all times with the *Environmental Protection (Noise) Regulations 1997* (WA); or
- ~~(h)(i)~~ any other matter that the local government considers fit or appropriate.

Division 3—Camping on local government property

3.7 Camping on local government property

- (1) The maximum period for which the local government may approve an application for a permit in respect of the activities set out in clauses 3.1(1)(m) and 3.1(1)(o) is that provided in regulation 11~~(2)(1)(a)~~ of the *Caravan Parks and Camping Grounds Regulations 1997* (WA).
- (2) Any tent, camp, hut or similar structure erected in contravention of clause 3.1(1)(o) and associated goods may, subject to regulation 29 of the Regulations, be impounded.

PART ~~64~~—FEES FOR ENTRY ONTO LOCAL GOVERNMENT PROPERTY

4.18 ~~Entry to local government property~~

~~A person, other than an authorised person performing a function or a contractor of the local government carrying out a contracted duty, shall~~must not—

- ~~(a) enter or leave any local government property other than by the public entrance or exit, except in an emergency;~~
- ~~(b) enter or remain on any local government property except on those days and during those times when access is available to the public; or~~
- ~~(c) enter any place that has been fenced off or closed to the public.~~

6.1 ~~4.2~~ Payment of applicable fees for entry or participation

- (1) Subject to clause ~~6.14.2~~(2), where a fee is payable for entry to local government property or participation in an activity on or in any local government property, a person ~~shall~~must not enter that property or participate in the activity without first paying the applicable fee.
- (2) The local government may exempt a person from compliance with clause ~~4.26.1~~(1) on the application of that person.

4.39 Refusal of entry ~~to local government property~~ and removal

~~(1) Subject to clauses 5.3 and 5.4, an authorised person, manager or attendant may refuse to allow entry, or suspend admission to any local government property to any person whom he or she reasonably suspects has behaved in a manner contrary to the provisions of this Part.~~

(1) If an authorised person, manager or attendant reasonably suspects that a person is breaching, or has just breached, a provision of this local law or any other written law, an authorised person may refuse to allow entry or suspend entry to any local government property.

(2) A person who has been refused entry under clause 4.3(1) must immediately leave the local government property.

(3) If a person fails to comply with clause 4.3(2), authorised person, manager or attendant may remove the person, or arrange for the person to be removed, from the local government property.

(4) A refusal or suspension under subclause (1) ~~can~~ may be for any period of up to 12 months as determined by an authorised person.

(5) Clause ~~4.35.8~~(1) does not apply to a venue where Council or Committee meetings are held.

**PART 45—BEHAVIOUR ON ~~ALL~~ LOCAL GOVERNMENT PROPERTY OR
PUBLIC PLACES**

*Division 1—BGeneral behaviour on and interference with local government property or
public places*

45.1 Behaviour which interferes with others

A person must not, in or on local government property or in a public place, behave in a manner which—

- (a) is likely to or does interfere with, interrupt or disturb the enjoyment of a person who might use the property or who is using the property or public place;
- (b) causes or is likely to cause a disturbance to nearby residents;
- (c) otherwise creates a nuisance; or
- (d) places the public at risk or interferes with the safety of others.

45.2 Behaviour detrimental to property

A person must not, in or on local government property or public place, behave in a way which is or might be detrimental to the property or public place unless authorised by the local government.

5.3 Behaviour at major events ~~locations~~

~~Except with the written consent of the local government a person shall must not on a major event day at any major event location—~~

- ~~(a) smoke a tobacco product; or~~
- ~~(b) bring, or allow to remain, any animal, cat or dog~~

45.43 Taking or injuring any fauna

A person must not take, injure or kill, or attempt to take, injure or kill, any fauna which is on or above any local government property unless that person is authorised under a written law to do so.

5.5 Flora

~~Unless authorised to do so under a written law or with the written approval of the local government or an authorised person, a person must not—~~

- ~~(a) remove, damage or interfere with any flora that is on or above any local government property; or~~
- ~~(b) cultivate, plant or deposit any flora on local government property.~~

45.46 Drunk persons not to enter local government property

A person must not enter or remain on local government property while drunk or under the influence of a prohibited drug.

45.57 No prohibited drugs

A person must not take a prohibited drug onto or consume or use a prohibited drug on local government property.

45.68 No smoking

- ~~(1) A person must not smoke within a 5 metre radius of any entrance, exit or aperture of premises on local government property.~~
- ~~(2) The use of vaping devices for delivery of nicotine or other substances is not permitted to be used in any area on local government property where smoking is restricted.~~
- ~~(1)(3) Where an authorised person reasonably believes that a person is contravening or has contravened clauses 5.8(1) or 5.8(2), the authorised person may direct the person to cease smoking.~~

45.79 Appropriate behaviour and adequate clothing

- ~~(1) A person over the age of 6 years shall must not on or in any local government property or public place—~~

- (a) appear in public unless properly dressed in clothing which covers the body to prevent indecent exposure, except where the property is set aside for the wearing of no clothes under clause 2.7(1)(j);
 - (b) loiter outside or act in an inappropriate manner in any portion of a toilet block or change room facility; or
 - (c) without the consent of the occupier, enter or attempt to enter any toilet or other compartment which is already occupied.
- (2) Where an authorised person, an attendant or a manager considers that the clothing of any person on local government property or in a public place is not proper or adequate to cover the body so as to prevent indecent exposure, the authorised person may direct that person to put on adequate clothing and that person ~~shall~~ must comply with that direction immediately.

4.8 Entry to local government property

~~A person, other than an authorised person performing a function or a contractor of the local government carrying out a contracted duty, shall not—~~

- ~~(a) enter or leave any local government property other than by the public entrance or exit, except in an emergency;~~
- ~~(b) enter or remain on any local government property except on those days and during those times when access is available to the public; or~~
- ~~(c) enter any place that has been fenced off or closed to the public.~~

Division 2—Signs

4.105.10 Signs

- (1) The local government may erect a sign on local government property specifying any conditions of use which apply to that property.
- (2) A person must comply with a sign erected under clause ~~54.10~~ 54.10(1).
- (3) A condition of use specified on a sign erected under clause ~~54.10~~ 54.10(1) ~~is—~~
 - ~~(a) must not to~~ be inconsistent with any provision of this local law or any determination; and
 - ~~(a)(b) to be for the purpose of giving notice of the effect of a provision of this local law.~~

**PART 56—SPECIFIC MATTERS RELATING TO TYPES OF LOCAL
GOVERNMENT PROPERTY AND PUBLIC PLACES**

Division 1—~~Public swimming pools and other recreation facilities~~Community Facilities

56.1 General prohibitions

A person ~~shall~~must not—

- ~~(b)~~(c) obstruct an authorised person, manager or attendant in carrying out his or her duties;
- ~~(e)~~(d) fail to comply with a direction given by an authorised person, manager or attendant—
 - (i) refusing admission to a person;
 - (ii) directing a person to leave ~~the public swimming pool or recreational~~community -facility; or
 - (iii) directing a person in relation to his or her use of a community ~~the public swimming pool or recreation~~-facility;
- ~~(d)~~(e) fail to comply with a direction given by an authorised person or manager suspending admission to a person;
- ~~(e)~~(f) permit an animal, cat or dog to enter or remain in or about a ~~public swimming pool or recreational~~community facility where such entry is prohibited by a sign;
- ~~(f)~~(g) consume any food or drink in an area where consumption is prohibited by a sign;
or
- ~~(g)~~(h) foul or pollute the water in a public swimming pool.

56.2 Use of all or part of a ~~public swimming pool or recreation~~community facility

An authorised person, manager or attendant may—

- (a) direct that all or part of a ~~public swimming pool or recreation~~community facility is for the use of certain persons to the exclusion of others; and
- (b) direct a person as to that person's use of ~~the public swimming pool or recreational~~community facility.

56.3 When entry and use may be refused

- (1) An authorised person, manager or attendant may—
 - (a) refuse admission to;
 - (b) direct to leave; or
 - (c) cause to be removed from,

a ~~public swimming pool, the water at a public swimming pool or recreation community~~ facility any person where any of the requirements set out in clause ~~56.3(2)~~ are not being complied with or for any reason set out in clause ~~56.3(3)~~.

- (2) For the purposes of clause ~~56.3(1)~~, the requirements are—
- (a) children under the age of 5 years must be accompanied into ~~a the public swimming pool or recreation community~~ facility by a responsible adult who is at least 16 years of age, and must be supervised by that responsible adult within arms' length at all times while within ~~the public swimming pool or recreation a community~~ facility;
 - (b) a responsible adult can only be responsible for a maximum of 3 children under the age of 5 years at any one time; and
 - (c) subject to clause ~~56.3(2)(a)~~, children under the age of 12 years must be accompanied into ~~the public swimming pool or recreation a community~~ facility by a responsible adult who is at least 16 years of age, and must be supervised by that responsible adult within line of sight at all times while within ~~the public swimming pool or recreation the community~~ facility.
- (3) For the purposes of clause ~~56.3(1)~~, the reasons are—
- (a) where the authorised person, manager or attendant reasonably suspects the person is—
 - (i) suffering from any gastrointestinal disease, contagious, infectious or cutaneous disease or complaint, ~~skin infection~~ or has unhealed wounds;
 - (ii) in an unclean condition;
 - (iii) wearing unclean clothes; or
 - (iv) under the influence of liquor ~~or~~ a prohibited drug; ~~or~~
 - (b) if ~~in the opinion of~~ the authorised person, manager or attendant ~~is satisfied that~~—
 - (i) such action is necessary or desirable to prevent a contravention of this local law; or
 - (ii) the person is committing a breach of any provision of this local law; ~~or~~
 - (c) by reason of his or her past or present conduct within or about ~~a the public swimming pool or recreation community~~ facility, has created or is creating a nuisance.

56.4 Suspension of admission access to community facility

Subject to clause 4.3, Aa an authorised person or manager may suspend admission for a minimum period of one day to any person who has committed a breach of any provision of this local law in relation to the ~~public swimming pool or recreation community~~ facility.

56.5 Carnivals

- (1) A person, club, organisation or association ~~shall~~must not conduct controlled swimming or other sporting events, carnivals or competitions at a community facility without the prior ~~consent~~approval of the manager.
- (2) The manager may grant such ~~consent~~approval subject to any conditions considered fit by the manager and may withdraw that ~~consent~~approval at any time.
- (3) A person, club, organisation or association conducting a carnival or event at a ~~public swimming pool or recreation~~community facility must take reasonable steps to—
 - (a) prevent overcrowding;
 - (b) ensure that no damage is done to the buildings or fencing or any other portion of the ~~public swimming pool or recreation~~community facility; and
 - (c) ensure that this local law is observed by all competitors, officials and spectators.

Division 2—Beaches and foreshore areas

56.6 General prohibitions

On a beach or foreshore area, a person ~~shall~~must not obstruct, disturb, insult or neglect to obey the lawful directions of any authorised person or member of an on-~~the~~duty surf lifesaving club patrol.

56.7 Compliance with signs and directions

A person ~~shall~~must—

- (a) comply with any sign erected on a beach, ~~sand dune~~ or foreshore area;
- (b) comply with any lawful direction given by an authorised person, a patrol captain or a patrolling member of a surf lifesaving club patrolling the beach; and
- (c) not enter any area designated as being used for any surf lifesaving activity, training, competition or carnival.

6.8 Sand dune protection

- (1) On a beach or sand dune area—
 - (a) the local government may set aside by signs or fencing an area restricting or prohibiting entry due to sand dune rehabilitation or protection where the local government is satisfied the area has environmental value warranting such protection or poses a hazard to public safety; and
 - (b) a person must not interfere with, damage, or alter the natural structure or vegetation of a sand dune.

(2) A person must not, without permission of the local government or an authorised person—

- (a) remove, tamper or damage any sign, fence or structure or thing placed by the local government to protect a sand dune or manage public access to it; or
- (b) scale, crawl beneath, or pass through any fence or gate installed for the purpose of restricting the entry of persons or vehicles to avoid damage to the dune.

6.89 Use of off-road vehicles on beaches and foreshore areas

A person must not drive or operate an off-road vehicle on a beach or foreshore area unless that person is authorised to do so under any written law.

56.910 Surf lifesaving activities and identification of surf lifesaving patrol

- (1) An authorised person, patrol captain or patrolling member of a surf lifesaving club authorised by that club to carry out duties set out in this clause may perform the following functions in the interests of maintaining safety at beaches in the district—
 - (a) patrol any beach;
 - (b) take onto any beach any lifesaving gear, including vehicles or boats that are used for lifesaving activities;
 - (c) indicate by signs or patrol flags, any designated swimming areas of a beach or adjacent water beyond the beach ~~where bathing is permitted~~;
 - (d) indicate by signs any areas of a beach or the adjacent water beyond the beach where—
 - (i) riding of surfboards or any other bathing appliance is prohibited;
 - (ii) driving of boats is prohibited; or
 - (iii) fishing is prohibited;
 - (e) regulate or designate any areas for the following activities—
 - (i) conduct of training or surf lifesaving club carnivals; or
 - (ii) establishing a first aid or command post;
 - (f) direct any person to—
 - (i) bathe swim within the designated ~~permitted swimming bathing~~ area indicated by signs or patrol flags; or
 - (ii) leave the water during any period if, the authorised person, patrol captain or patrolling member is satisfied of potentially dangerous conditions or the sighting of a shark; and

~~(f)(g)~~ close any beach or part of any beach during any period of potentially dangerous conditions or sighting of a shark; ~~and~~

~~(g)~~ direct any person to leave the water if, in the opinion of the authorised person, patrol captain or patrolling member, the person is in immediate life threatening danger.

~~(2)~~ When any beach or part of any beach is closed in accordance with clause 5.9(1)(g) an authorised person or patrol captain of a surf lifesaving club shall advise the Chief Executive Officer as soon as practicable.

(2) A person who is not a patrolling member of a surf lifesaving patrol on duty ~~shall must~~ not give the impression that they are a patrolling member of a surf lifesaving patrol on duty.

(3) When any beach or part of any beach is closed in accordance with clause ~~65.9~~10(1)(g) an authorised person or patrol captain of a surf lifesaving club ~~shall must~~ advise the ~~Chief Executive Officer~~ CEO as soon as practicable.

6.11 Authority of local government employee to prevail

If the local government has authorised a person to perform a duty under clause 6.10(1) and a member of a surf lifesaving club is also authorised in relation to the same duty contemporaneously, the authority of an authorised person employed by the local government must prevail in the event of inconsistency.

56.120 Fishing

(1) A person ~~shall must~~ not fish in any area—

(a) where fishing is prohibited by the local government and the prohibition is designated by- signs; or

(b) ~~designated set aside~~ by an authorised person or member of a surf lifesaving club patrol as a designated ~~permitted bathingswimming~~ area.

(2) A person ~~must not, whether fishing is permitted or not:~~

(a) ~~clean fish or dispose of fish waste within 10 metres of a designated swim area in a manner that may cause a nuisance to members of the public; or~~

(b) ~~cut bait within 10 metres of a designated swim area in a manner that may cause a nuisance to members of the public.~~

(2)(3) A person who ~~is does~~ not ~~have~~ a ~~disabled person~~ disability ~~shall must~~ not fish in an area which is designated and marked for use for fishing by ~~disabled persons~~ a person with a disability unless there are no ~~disabled~~ persons with a disability wanting to use that area at that time.

56.113 Boat launching

- (1) A person ~~shall~~**must** not launch a boat into the sea or from a foreshore area into any other body of water other than at a boat launching ramp designed, constructed and approved for that purpose or from the beach or foreshore area where this activity is permitted and designated by signs.
- (2) A person ~~shall~~**must** not launch a personal watercraft into the sea or from a foreshore area into any other body of water other than at a boat launching ramp designated, constructed and approved for that purpose, unless that person has the written ~~consent~~**approval** of the local government to launch a personal watercraft from another location.
- (3) Clauses ~~56.134~~(1) and ~~56.134~~(2) do not apply to any member of a surf lifesaving club or lifesaving patrol in the course of their duties, training or competition.

Division 3—Fenced or closed property

56.124 No entry to fenced or closed local government property

A person must not, unless authorised by the local government, enter local government property ~~or fenced thoroughfare~~ which has been fenced off or closed to the public by a sign or otherwise.

Division 4—Toilet blocks and change rooms

56.135 Only specified gender to use entry of toilet block or change room

- (1) Where a sign on a toilet block or change room specifies that a particular entry of the toilet block or change room is to be used by—
 - (a) females, then a person of the male gender must not use that entry to the toilet block or change room; or
 - (b) males, then a person of the female gender must not use that entry to the toilet block or change room.
- (2) Clause ~~65.153~~(1) does not apply to a child, when accompanied by a parent, guardian or caregiver where the child is—
 - (a) under the age of 6 years; or
 - (b) otherwise permitted by an authorised person to use the relevant entry.

56.164 Hire of lockers

- (1) A person may hire a locker in or near a change room for the purpose of safekeeping articles.
- (2) A person must not store in any locker a firearm or an offensive weapon or any article or substance that has been unlawfully acquired or which is a substance or article

within the meaning of 'dangerous goods' under the *Dangerous Goods Safety Act 2004* (WA).

6.17 Inspection of lockers

An authorised person, manager or attendant may open and inspect the contents of a locker at any time, where the authorised person, manager or attendant reasonably suspects that a breach of this local law has occurred.

56.185 Use of showers

A person may use a shower in a change room provided that—

- (a) the facilities must only be used by the person for the purpose of cleansing, bathing and washing themselves; and
- (b) the facilities must not be used for the purposes of laundering or washing any clothing or other articles.

56.196 No use of camera devices in toilet blocks or change rooms

A person must not operate a camera device in any portion of a toilet block or change room to record or transmit an image.

5.17 Behaviour on major event locations

~~Except with the written consent of the local government a person shall not on a major event day at any major event location—~~

- ~~(a) smoke a tobacco product; or~~
- ~~(b) bring, or allow to remain, any animal or dog~~

PART 7—ACTIVITIES IN PUBLIC PLACES

Division 1—General

7.1 General prohibitions

Subject to this local law, a person ~~shall~~must not—

- (a) plant any plant on a thoroughfare—
 - (i) within the vicinity of an intersection that creates a sight line hazard in relation to pedestrians or drivers of vehicles using that intersection and which is not maintained at or below 0.5 metres in height; or
 - (ii) so that it is within 2 metres of a carriageway, except in the case of grass or a similar plant to grass;

- (b) damage a lawn or garden on or in a public place or remove any plant or part of a plant from a lawn or garden that is not a street tree on or in a public place unless—
 - (i) the person is the owner or occupier of the lot abutting that portion of the thoroughfare and the lawn, garden or the particular plant was installed or planted by that owner or occupier; or
 - (ii) the person is acting under the authority of a written law;
- (c) on a verge, repair or service any vehicle;
- (d) place, allow to be placed or allow to remain on a thoroughfare or verge any thing that results in a hazard for any person using the thoroughfare or verge;
- (e) cause or permit any water from a hose or sprinkler to interfere with the use of any street, way or footpath by pedestrians;
- (f) play or participate in any game or sport so as to—
 - (i) cause danger to any person on a thoroughfare; or
 - (ii) obstruct the movement of vehicles or persons on a thoroughfare; or
- (g) within a mall, arcade or verandah of a shopping centre, ride any bicycle, electric rideable device, electric personal transporter, wheeled recreational device or similar device; ~~or~~
- ~~(h) use anything or do anything so as to create a nuisance on or in a public place.~~

7.2 Activities requiring a permit

- (1) Subject to clause 7.2(2), a person must not without a permit—
 - (a) dig or otherwise create a trench through or under a kerb or footpath;
 - (b) damage a street tree or remove a street tree or part of a street tree, including the roots, which is on or in a public place irrespective of whether the street tree was planted by the owner or occupier of the lot abutting the thoroughfare or by the local government unless the person is acting under the authority of a written law;
 - (c) subject to Division ~~43~~ of this Part, throw, place or deposit any thing on a verge except for the purpose of removal by the local government under a bulk rubbish collection and then only in accordance with the terms and conditions and during the period of time advertised by the local government in connection with that collection;
 - (d) damage, remove or interfere with any part of a thoroughfare, kerb, footpath or any structure or sign erected on or in a thoroughfare by the local government or a person acting under written authority;
 - (e) cause any obstruction to a vehicle or a person using a thoroughfare as a thoroughfare;

- (f) cause any obstruction to a water channel or a water course, including drainage swales, in a thoroughfare;
 - (g) light any fire or burn any thing on a thoroughfare or verge;
 - (h) unless installing, or in order to maintain, a permissible verge treatment—
 - (i) lay pipes under or provide taps on any verge; or
 - (ii) place or install, on any part of a thoroughfare, any thing such as crushed limestone, gravel, stone, flagstone, cement, concrete slabs, blocks, bricks, pebbles, plastic sheeting, kerbing, wood chips, bark or sawdust, including for the purposes of storage of stockpiling;
 - (i) provide, erect, install or use in or on any building, structure or land abutting a thoroughfare any hoist or other thing for use over the thoroughfare;
 - (j) interfere with the soil of, or anything in, a thoroughfare or take anything from a thoroughfare;
 - (k) drive any vehicle over or across a kerb or footpath except at a vehicle crossing;
 - (l) drive a vehicle or permit a vehicle to be driven across a kerb or footpath if such vehicle is so heavy or is of such a nature that it causes or is likely to cause damage to the kerb or the paving of the footpath; and
 - (m) drive or take a vehicle on a closed thoroughfare unless it is in accordance with any limit or exception specified in an order made under section 3.50 of the Act.
- (2) The local government may exempt a person from compliance with clause 7.2(1) on the application of that person.

7.3 Obstructions

Where any thing is deposited or an obstruction is caused to a thoroughfare, kerb or footpath contrary to clauses 7.1 and 7.2, the local government may—

- (a) remove or cause to be removed such deposit or obstruction; and
- (b) recover the costs of doing so as a debt due to it.

Division 2 - Works affecting a thoroughfare

7.4. No damage to thoroughfare

A person must not alter, interfere with, remove or disturb, without lawful authority, a thoroughfare or anything belonging to or under the care, control or management of the local government that is on a thoroughfare, including but not limited to a footpath, verge or street tree.

7.5. Footpath and verge protection

- (1) The owner, occupier, licensee or contractor who undertakes works on a private property adjacent to a footpath or verge, must—

- (a) take all necessary precautions to ensure that the footpath or verge is not damaged during the course of the works;
 - (b) take all necessary action to ensure that the footpath or verge remains in a safe functional state suitable for use by the public; and
 - (c) notify the local government of any existing damage to the footpath or verge prior to the commencement of the works.
- (2) A person who carries out any building or other operations or works necessitating the crossing of a footpath with vehicles that may cause damage to the footpath or verge, must ensure that—
 - (a) all reasonable precautions are taken to prevent damage to the footpath or verge during the course of the works; and
 - (b) heavy vehicles that access the private property, are to cross the footpath at the designated area for the proposed vehicle crossing.
- (3) If a person fails to comply with subclause 7.5(1) or 7.5(2) and a footpath or verge is damaged during works undertaken on private property or works within the road reserve, the local government or an authorised person may by written notice to that person, require that person within the time stated in the notice, to pay the costs of reinstating or repairing the footpath or verge.
- (4) On a failure to comply with a notice issued under subclause 7.5(3), the local government may recover the costs referred to in the notice as a debt due to it.

7.6. Liability for damage to thoroughfare

- (1) Where a person unlawfully damages a thoroughfare or any thing belonging to or under the care, control or management of the local government that is on a thoroughfare, the local government may by written notice to that person require that person within the time stated in the notice to, at the option of the local government, pay the costs of—
 - (a) reinstating the thoroughfare or thing to the state it was in prior to the occurrence of the damage; or
 - (b) replacing that thing.
- (2) On a failure to comply with a notice issued under subclause 7.6(1), the local government may recover the costs referred to in the notice as a debt due to it.

7.7. Street Tree Protection

- (1) The owner, occupier, licensee or contractor who undertakes works on a private property adjacent to a street tree, must—
 - (a) take all necessary precautions to ensure that the street tree is protected and not damaged during the course of the works;

- (b) provide a tree protection zone around the trunk of the tree comprising of temporary fixed barricade/fencing, measuring from the trunk of the tree, of at least 2m by 2m (preferably with appropriate signage), erected around the tree to protect the root zone and tree during the construction works;
- (c) not place or store any building materials, building rubble and/or debris against the tree protection barricade or within the tree protection zone;
- (d) ensure clear access to the tree is maintained at all times to enable the local government to access the tree for watering or carry out any works to the tree as required; and
- (e) notify the local government of any existing damage to the street tree or if the tree becomes damaged.
- (2) Any person who causes damage to a street tree must pay the costs of the local government to carry out remedial works or to replace the street tree.
- (3) Any person who causes significant damage to a street tree or its destruction, commits an offence.
- (4) In instances where a tree is assessed by the local government as being significant in size, the barricade around the tree may need to be a greater distance from the tree trunk and this will be determined by the local government or an authorised person.

Division 32—Vehicle crossings

7.8 Vehicle crossings

The owner or occupier of land adjacent to a thoroughfare may install a vehicle crossing in accordance with the *Local Government (Uniform Local Provisions) Regulations 1996* and the local government's vehicle crossing specifications, as varied from time to time.

7.49 Temporary crossing

- (1) Where it is likely that works on a lot will involve vehicles leaving a thoroughfare and entering the lot, the person responsible for the works must obtain a permit for the construction and use of a temporary crossing to protect the existing carriageway, kerb, drains, and footpath and street trees where—

 - (a) a crossing does not exist; or
 - (b) a crossing does exist, but the nature of the vehicles and their loads is such that they are likely to cause damage to the crossing.
- (2) If the local government approves an application for a permit for the purpose of clause 7.94(1), the permit is taken to be issued on the condition that, until such time as the temporary crossing is removed, the permit holder must keep the temporary crossing in

good repair and in such a condition so as not to create any danger or obstruction to persons using the thoroughfare.

7.510 Removal of a redundant crossing

- (1) Where works on a lot will result in a crossing no longer giving access to a lot, the crossing is to be removed and the kerb, drain, footpath, verge and any other part of the thoroughfare affected by the removal are to be reinstated to the satisfaction of the local government.
- (2) The local government may give written notice to the owner or occupier of a lot requiring him or her to—
 - (a) remove any part of or all of a crossing which does not give access to the lot; and
 - (b) reinstate the kerb, drain, footpath, verge and any other part of the thoroughfare, which may be affected by the removal, within the period of time stated in the notice.

Division 43—Verge treatments

7.6 Interpretation

~~In this Division 3, unless the context otherwise requires—~~

- ~~(a) **acceptable material** means any of the following—~~
 - ~~(i) organic mulch of a particle size not greater than 25 millimetres;~~
 - ~~(ii) semi-permeable materials such as—~~
 - ~~(A) compacted limestone with particle size not greater than 10 millimetres;~~
 - ~~(B) compacted gravel with particle size not greater than 10 millimetres;~~
 - ~~(C) synthetic grass onto a compacted aggregate or roadbase which has a particle size no greater than 10 millimetres with the synthetic grass being pegged down or held in place in such a manner that that there are no protrusions or trip hazards;~~
 - ~~(iii) impermeable materials such as—~~
 - ~~(D) coloured concrete of earthy tones and which is not grey to a minimum thickness of 75 millimetres and maximum thickness of 100 millimetres; or~~
 - ~~(E) brick paving installed to the manufacturer's specifications including recommended compacted subgrade and edge restraints;~~
- ~~provided that—~~

- ~~(F) the semi-permeable materials set out in (A) to (C) shall be compacted to such a degree that there are no loose stones on the verge surface;~~
- ~~(G) materials such as compacted gravel, crushed compacted rock or stabilised limestone cannot cover more than 50% of the verge area including the crossover and footpath without—~~
 - ~~(I) having one or more street trees planted by or approved in writing by the local government; or~~
 - ~~(II) some reasonable planting installed, within that gravel, crushed rock or limestone area; and~~
- ~~(H) the finished level of the compacted gravel, rock or limestone material is to be between 5 millimetres and 15 millimetres below the adjacent concrete edge;~~
- ~~(b) **hardstand** includes concrete, asphalt and paving;~~
- ~~(c) **small format pavers** include cobblestones, brick sized pavers and pavers up to 300 millimetres x 300 millimetres; and~~
- ~~(d) **verge treatment** means any of the 3 treatments permitted by this local law and shall include any reticulation, pipes and sprinklers.~~

7.711 Permissible verge treatments

- ~~(1) The An owner or occupier of land abutting which abuts a street may, on the a verge may, on that part of the vergedirectly in front of such land, install a permissible verge treatment comprising— any one of the following 3 verge treatments—~~
- ~~(1) The permissible verge treatments are—~~
 - ~~(a) **Treatment One** ~~the P~~planting and maintenance of a natural lawn that is not made of synthetic grass;
The Plant and maintain a natural lawn that is not made of synthetic grass.~~
 - ~~(b) **Treatment Two** the Pplanting and maintainmaintenance of a garden provided that—
Plant and maintain a garden provided that—~~
 - ~~(i) clear sight visibility must be maintained at all times for pedestrians and motorists in the vicinity of intersection corners and bends in the roadway and landscaping inhibiting visibility may be removed at the discretion of the local government;~~
 - ~~(ii)(i) it contains no plant or other vegetation making up the garden is of a thorny or poisonous nature or may otherwise create a hazard;~~

~~(ii) unobstructed pedestrian access of a stable material along the full length of the verge and to a clear and clear unobstructed access of a minimum width at least of 2 metres adjacent to the kerbline where no footpaths or alternative pathways exist is maintained along that part of the verge where no footpath exists;~~

~~(iii) it does not include a wall or built structure; and~~

~~(iii)(iv) unobstructed access around signs, letterboxes, water meters, telecommunication pits, fire hydrants and manhole covers is are be maintained; and there is adequate access to the letterbox for mail deliv~~

~~(a) Treatment Three~~

~~(b)(c) the installation of an acceptable material; install hardstand over no more than 50% of the area of the verge, including any cross-over or footpath, with an acceptable material and plant and maintain either a lawn or garden on the balance provided that—~~

~~(i) the lawn is a natural lawn and is not synthetic grass;~~

~~(ii) semi permeable or impermeable paved areas are not to provide formal verge parking, unless approved in writing by the local government;~~

~~(iii) clear sight visibility must be maintained at all times for pedestrians and motorists in the vicinity of intersection corners and bends in the roadway, and landscaping inhibiting visibility may be removed at the discretion of the local government;~~

~~(iv) no plant or other vegetation making up the garden is of a thorny or poisonous nature or may otherwise create a hazard;~~

~~(v) unobstructed pedestrian access of a stable material along the full length of the verge and to a minimum of 2 metres adjacent to the kerbline where no footpaths or alternative pathways exist is maintained;~~

~~(vi) unobstructed access around signs, water meters, telecommunications pits, fire hydrants and manhole covers must be maintained; and~~

~~(vii) there is adequate access to the letterbox for mail delivery.~~

~~(d) a combination of subclause 7.11(a), 7.11(b), and/or 7.11(c), provided that no more than 50% of the verge area (including any approved footpath and/or vehicle crossing) is covered with an acceptable material; or~~

~~(e)(e) other treatment approved by the local government in writing.~~

- ~~(2) In this clause **acceptable material** means any material that creates an impervious or semi-permeable surface, and which appears on a list of acceptable materials approved by the local government.~~
- ~~(3) verges cannot consist of more than 50% of hardstand area, including crossovers and footpaths, except in the case of verges which are less than 1.5 metres wide not including the width of footpath where it is not possible to maintain a natural lawn or garden. The local government may approve a greater proportion of acceptable material where the verge is less than 1.5 metres wide (excluding footpath) and it is not possible to maintain a natural lawn or garden.~~
- ~~(2) a street tree is required where—~~
- ~~(i) a footpath abuts a property boundary and the remaining verge area width is sufficient to accommodate the tree; and~~
- ~~(i) where hardstand is installed on the verge~~
- ~~(c) pavers used on the verge must be heavy duty and at least 60 millimetres thick; and~~
- ~~(d) depending on tree species, a minimum distance of 1.5 metres between the trunk of a street tree and the installation of paving is required.~~
- ~~(4) Any street tree planted on a verge must be of a species approved by the local government or an authorised person.~~
- ~~(5) For the purposes of clause 7.7(2)(a), a person developing a verge may request the local government or an authorised person to assess the Tree Protection Zone for a thoroughfare. The local government or an authorised person may by written notice, require a verge to be altered, if shedding of stormwater or flooding is likely to cause a nuisance to neighbours or users of a thoroughfare.~~
- ~~(4) An owner or occupier who installs and maintains a verge treatment shall—~~
- ~~(a) be responsible for all or any damage or injury caused to any person or thing, including any street, pavement, footpath or crossing of any pipe or cable, and shall make good at such owner's or occupier's expense all such damage caused;~~
- ~~(b) keep the verge treatment in good and tidy condition and ensure where the verge treatment is a garden or a lawn that no obstruction of any sort is caused to any footpath, pavement or street;~~
- ~~(c) lay, install or pave a hard surface with an acceptable material only;~~
- ~~(d) not place any obstruction on or around any verge treatment; and~~
- ~~(e) not water or maintain a verge treatment in such a manner as to cause a nuisance or inconvenience to any other person and in particular any person using any street or footpath or access way adjoining the verge.~~

~~(5) If an owner or occupier fails to install or maintain a verge treatment in accordance with clause 7.7(4), the local government may issue the owner or occupier with a notice requiring that person to make good any breach of clause 7.7(4).~~

7.812 Only permissible verge treatments be installed

~~(1) A person must not install or maintain a verge treatment which is not a permissible verge treatment.~~

~~(2) The owner and occupier of the land abutting on a verge treatment referred to in subclause 7.12 (1) are each to be taken to have installed and maintained that verge treatment for the purposes of this clause and clause 7.13.~~

7.13 Obligations of owner or occupier

~~(1) An owner or occupier who installs ~~and or~~ maintains a verge treatment ~~shall~~ must—~~

~~(a) ensure that clear sight visibility is maintained at all times for pedestrians, cyclists and motorists using the abutting street or using a driveway on land adjacent to the street for access to and from the street;~~

~~(b) be responsible for all or any damage or injury caused to any person or thing, ensure that the verge treatment does not damage or obstruct including any street, pavement, kerb, drain, footpath, or crossing of any pipe or cable, or tree planted by the local government, and shall make good at such owner's or occupier's expense all such damage caused;~~

~~(c) keep the verge treatment in good and tidy condition and ensure where the verge treatment is a garden or a lawn, that any accessway, footpath on the verge and a carriageway or thoroughfare adjoining the verge are not obstructed by the verge treatment no obstruction of any sort is caused to any footpath, pavement or street;~~

~~(h) lay, install or pave a hard surface with an acceptable material only;~~

~~(d) not place or allow to remain any object, structure or material obstruction on or around any within the verge treatment area that obstructs access;~~

~~(e) unless authorised by the local government or an authorised person, ensure the level and grade of a verge remains consistent with the surrounding levels to prevent hazards; and~~

~~(f) not water or maintain a verge treatment in such a manner as to cause a nuisance, or inconvenience or present a hazard to any other person and in particular any person using any street or footpath a pedestrian or other persons; and or access way adjoining the verge.~~

~~(f)(g)~~ hardstand areas are not to provide formal verge parking, unless approved in writing by the local government.

7.14 Notice to owner or occupier

~~(1)~~ The local government or authorised person may give a notice in writing to an owner or occupier of land abutting a verge, to make good any breach or remove all or any part of a verge treatment that does not comply with this Part, within the time specified in the notice.

~~(2)~~ If the owner or occupier does not comply with a notice issued in accordance with clause 7.14(1), the local government may carry out any works to make good any breach of this local law.

7.8-15 Powers to carry out public works on

~~(1)~~ If the owner or occupier does not comply with a notice issued in accordance with clause 7.7(5), the local government may carry out any works to make good any breach of this local law, and~~For the purposes of carrying out any works,~~ the local government or any other authority empowered by law to dig up ~~or carry out any other works on~~ a street may, without notice and without ~~being liable to compensate any person—,~~

~~(a)~~ -dig up all or any part of a street; or and

~~(a)(b)~~ disturb any verge treatment placed thereon by an owner or occupier of the adjacent land.

~~(1)(2)~~ Where the local government or an authority empowered to do so under a written law disturbs a verge, the local government or the authority—

~~(a)~~ is not liable to compensate any person for that disturbance;

~~(b)~~ may backfill with sand, if necessary, any garden or lawn; and

~~(c)~~ is not liable to replace or restore any—

~~(i)~~ verge treatment and, in particular, any hardstand, plant or any other acceptable material ~~or other hard surface;~~ or

~~(ii)~~ sprinklers, pipes or other reticulation equipment.

7.916 Transitional

~~(1)~~ In this clause, **repealed provisions former provisions** means Part XIX of the City of Mandurah Consolidated Local Laws the local law of the local government repealed by clause 1.4(a) which permitted certain types of verge treatments, whether with or without the consent of the local government, and which was repealed by this local law.

~~(1)(2)~~ A verge treatment which—

~~(a)~~ was installed prior to the commencement day; and

~~(b)~~ on the commencement day is a type of verge treatment which was permitted under and complied with the **repealed former** provisions,

is to be taken to be a permissible verge treatment under this local law for so long as the verge treatment remains of the same type and continues to comply with the ~~repealed former~~ provisions.

Division ~~54~~—Property Street numbers

7.107 Assignment of street numbering

- (1) The local government or an authorised person ~~may shall~~ assign a street number to each property in a street, thoroughfare or way in the district having regard to its policy on street numbering so as to ensure unambiguous and easy identification of every individual property.
- (2) The local government or an authorised person may from time to time assign another street number to a property instead of that which was previously assigned.

7.184 Street number to be displayed

- (1) The owner or occupier of each property must display and maintain the current street number assigned by the local government in a conspicuous place on the front of the building, letterbox, fence or gate adjacent to the street fronting the property.
- (2) A sign painted on the kerb adjacent to a property depicting the street number is satisfactory for the purposes of clause 7.184(1).

7.192 Location of number not to be misleading

- (1) A person ~~shall must~~ not place or display the street number of the property in such a location as to cause confusion or be misleading.
- (2) A person ~~shall must~~ not adopt, use or display a street number other than that street number assigned by the local government.
- (3) Where the location of a street number causes confusion or is misleading, or an unauthorised street number is being used or displayed on a property, the local government or an authorised person may serve notice in writing on the owner or occupier of the land specifying remedial action to be taken and the time within which action must be taken.

Division ~~65~~—Fencing

7.1320 Public place—clause 4(1) of Division 1, Schedule 3.1 of the Act

Each of the following places is specified as a public place for the purpose of clause 4(1) of Division 1 of Schedule 3.1 of the Act—

- (a) a public place, as that term is defined in clause 1.5; and

- (b) local government property.

7.21 Temporary fencing

- (1) A person responsible for the works on a lot that adjoins or impacts a public place, waterway, or local government property may be required by a notice given by the local government or an authorised person to install temporary fencing, to the reasonable satisfaction of the local government, for the purpose of protecting and conserving the environment or ensuring public safety.
- (2) A person who fails to comply with a requirement under clause 7.21(1) commits an offence.

Division ~~76~~—Signs erected by the local government

7.~~22~~4 Signs

- (1) The local government may erect a sign on a public place specifying any conditions of use which apply to that place.
- (2) A person must comply with a sign erected under clause 7.~~22~~4(1).
- (3) A condition of use specified on a sign erected under clause 7.~~22~~4(1) is to be for the purpose of giving notice of the effect of the provision of a local law.

7.~~23~~5 Transitional

Where a sign erected on a public place has been erected under a local law of the local government repealed by this local law, then on and from the commencement day, it is to be taken to be a sign erected under clause 7.~~22~~4 if the sign is not inconsistent with any provisions of this local law.

PART 8—ADVERTISING DEVICES ON OR IN LOCAL GOVERNMENT PROPERTY OR PUBLIC PLACES

8.1 Relationship with planning scheme

The provisions of the local government's planning scheme and the terms of any development approval issued pursuant to that planning scheme will prevail over the provisions of Part 8 of this local law in the event of any inconsistency.

8.2 General prohibitions

- (1) A person must not erect, place, post, paint or affix any advertising sign on, in or over local government property or a public place other than in accordance with this local law.

- (2) Subject to clauses 8.3 to 8.7, a person must not, unless authorised by the local government in writing or a written law, erect or place an advertising sign on or in local government property or a public place—
- (a) within 30 metres of a similar or identical advertising sign erected or placed for the same purpose;
 - (b) over any footpath where the resulting vertical clearance between the advertising sign is less than 2.5 metres;
 - (c) on any roundabout;
 - (d) on any natural feature, including a rock or tree, on a thoroughfare, or on any bridge or the structural approaches to a bridge;
 - (e) on—
 - (i) the Mandurah Estuary bB Bridge on Mandurah Road;
 - (ii) the Old Mandurah Bridge, or its replacement;
 - (iii) all fencing on the intersection of Mandurah Terrace and Pinjarra Road;
 - ~~(iii)(iv)~~ all fencing on the corner of Pinjarra Road and Sutton Street; or
 - ~~(iv)(v)~~ on any pedestrian overpass bridges in the district; ~~or~~
 - (f) in any location where, ~~in the opinion of~~ the local government or authorised person is satisfied that; the advertising sign or portable direction sign is likely to—
 - (i) obstruct or impede the reasonable use of a thoroughfare or access to a place by any person;
 - (ii) obstruct a line of sight of drivers of vehicles along a thoroughfare, verge or vehicle crossing; or
 - (iii) create a hazard for any person using the thoroughfare or verge, including by obstructing or impeding the vision of a driver of a vehicle entering or leaving a thoroughfare or vehicle crossing; ~~or~~
 - (g) by affixing with metal star pickets.
- (3) Public liability insurance in respect of the erection or placement of the advertising sign must be obtained if required by the local government.

8.3 Public interest signage

- (1) Public interest signage is subject to the general prohibitions outlined in clause 8.2.
- (2) A person must not erect or display a public interest sign on or in any local government property or a public place unless that person has a permit issued by the local government for that purpose.
- (3) A permit holder must not erect or display on or in local government property or a public place—

- (a) subject to clause 8.3(3)(b), more than 6 public interest signs for one event at any one time within the district;
 - (b) more than 10 public interest signs for one event on the day on which the event is taking place within the district;
 - (c) more than one public interest sign for one event on or in the same location, including an intersection, within the district;
 - (d) subject to clause 8.3(3)(e), a public interest sign for a period longer than 10 days in any 6 month period within the district;
 - (e) a public interest sign for an event that occurs on a regular basis for a period longer than 3 days prior to the day on which the event takes place within the district;
 - (f) a public interest sign which is, at the absolute discretion of the local government, not of a professional standard and quality;
 - (g) a public interest sign in a position which—
 - (i) creates a hazard for pedestrians; ~~or~~
 - (ii) causes interference with the clear visual lines of sight required by motorists for the safe movement of vehicular traffic; or
 - (ii)(iii) is not secured in position in accordance with the requirements of the local government,unless permitted by the terms and conditions of a permit;
 - (h) a public interest sign with colours that may cause confusion for motorists approaching an intersection controlled by traffic lights;
 - (i) a public interest sign which is not maintained in a good and orderly manner for the duration of the period that the public interest sign is on display;
 - (j) a public interest sign that exceeds dimensions of 2 metres ~~long in length~~ x 1 metre high, unless permitted by the terms and conditions of a permit;
 - (k) on a verge, a public interest sign which is—
 - (i) less than 3 metres from the kerb line;
 - (ii) if there is no kerb line, less than 3 metres from the edge line or the edge of the seal where there is no edge line; and
 - (iii) less than 80 metres from the projection of the nearest kerb line of any intersecting road; or
 - (l) a public interest sign which is tied or secured to power poles or street lights, unless permitted by Western Power.
- (4) The local government or authorised person may approve an advertising sign, that is not public interest signage, associated with an event in accordance with this local law, subject to any condition imposed by the local government.

8.4 Home open signs, display home signs and garage sale signs

- (1) Home open signs, display home signs and garage sale signs are subject to the general prohibitions outlined in clause 8.2.
- (2) A person must not erect or display a home open sign, display home sign or garage sale sign—
 - (a) which is constructed from a hard or sharp material that may create a hazard to pedestrians or road users should the sign be hit, knocked or blown over in the wind;
 - (b) which exceeds 0.6 square metres in area per sign face;
 - (c) which contains more than 2 sign faces;
 - (d) which exceeds 0.9 metres in height above the surrounding ground level or pavement;
 - (e) within 10 metres from any intersection;
 - (f) within 2 metres of any vehicle crossing~~over~~;
 - (g) which exceeds 3 signs per individual home open, display home or garage sale, including the sign placed on the property on which the sale is being conducted or displayed;
 - (h) which is not free-standing and is affixed to any existing sign, post, power or light pole, or other structure;
 - (i) at a time other than—
 - (i) when the relevant home is open for inspection or garage sale is manned and goods are being offered for sale; and
 - (ii) one hour before and after the home is open for inspection of garage sale is manned and goods are being offered for sale;
 - (j) on a constructed footpath or within one metre of the road edge;
 - (k) which is more than 1 kilometre away from the property which is open for inspection or which is holding the garage sale; and
 - (l) within the road reserves of Pinjarra Road, Mandurah Road, Old Coast Road, Mandjoogoordap Drive or in the centre of a road where the road is divided by a traffic island.
- (3) The local government may exempt a person from the requirements of clause 8.4(1) on the application of that person.

8.5 Other Portable Signs

- (1) Other portable signs are subject to the general prohibitions outlined in clause 8.2.
- (2) Subject to clause 8.~~67~~ any other portable sign ~~shall~~must—
 - (a) not exceed 1.2 metres in height above the finished ground or pavement level;

- (b) not contain more than 2 sign faces;
 - (c) not exceed 1 square metre total area on any single sign face;
 - (d) not be illuminated or incorporate reflective or fluorescent materials;
 - (e) not have moving parts once the sign is in place;
 - (f) contain writing that is of a professional standard and quality, and is appropriately maintained;
 - (g) in the case of any other portable sign relating to a business, only incorporate the name of the businesses operating from the lot and must not incorporate brand advertising;
 - (h) only be erected and displayed on pedestrian areas with the sign faces directed at pedestrians and not at drivers;
 - (i) not be erected and displayed within regional road reservations, as defined by the local government's planning scheme;
 - (j) in the case of an other portable sign relating to a business—
 - (i) be displayed in a location immediately adjacent to the business premises to which the sign relates; and
 - (ii) be removed at the close of trading each day and not displayed again until the business opens for trading the next day;
 - (k) not be erected or displayed so as to impede the reasonable use of local government property or a public place;
 - (l) not be erected or displayed within 1.8 metres of an intersection or crossing~~over~~;
 - (m) not be fixed or attached to a building, wall, fence, pole, tree or other structure within a road reserve; and
 - (n) be removed and relocated at the request of a person authorised for the purpose of a special event, parade, road or footpath works, or other event.
- (3) A person can only erect one other portable sign per business.
- (4) A person can only erect an other portable sign on a verge of a road which is under the care, control and management of the local government if—
- (a) that person has provided the local government with a current certificate for public liability insurance to an amount not less than \$240 million ~~(twenty million dollars)~~, which notes that the cover extends to any sign that is located within a road reserve, and maintains that public liability insurance for the duration that the portable sign is so displayed;
 - (b) the portable sign is to be erected and displayed adjacent to and between the front of the business premises and the nearest kerb, as approved by the local government in writing;

- (c) no part of the sign is to be less than 600 millimetres from the face of the nearest kerb or, if no kerb, from the edge of the nearest road surface or car parking bay; and
- (d) the effective width of a footpath, pedestrian access way or similar access route is not reduced to less than 2 metres effective width.

8.6 Seafood signage

- ~~(1) Seafood signage is subject to the general prohibitions outlined in clause 8.2.~~
- ~~(2) A person must not erect or display a seafood sign—~~
 - ~~(a) which is not, at the absolute discretion of the local government, of a professional standard and quality;~~
 - ~~(b) in a position which—~~
 - ~~(i) creates a hazard for pedestrians; or~~
 - ~~(ii) causes interference with the clear visual lines of sight required by motorists for the safe movement of vehicular traffic;~~
 - ~~(c) with colours that cause confusion for motorists approaching an intersection controlled by traffic lights;~~
 - ~~(d) which is not maintained in a good and orderly manner for the duration of the period that the seafood sign is on display;~~
 - ~~(e) that exceeds dimensions of 2 metres long x 1 metre high, unless otherwise authorised in writing by the local government;~~
 - ~~(f) on a verge, which is—~~
 - ~~(i) less than 3 metres from the kerb line;~~
 - ~~(ii) if there is no kerb line, less than 3 metres from the edge line or the edge of the seal where there is no edge line; and~~
 - ~~(iii) less than 80 metres from the projection of the nearest kerb line of any intersecting road; or~~
 - ~~(g) a seafood sign which is tied or secured to power poles or street lights, unless permitted by Western Power.~~
- ~~(3) A person must not erect or display a seafood sign which is a direction sign to a seafood business—~~
 - ~~(a) unless the premises at which the fresh local seafood is being sold has all required approvals from the local government;~~
 - ~~(b) unless the premises at which the fresh local seafood is being sold is not in, or part of a retail building or complex which permits greater levels of signage on the building and property;~~

- ~~(c) unless there is a clear sign displayed at the premises at which the fresh local seafood is being sold in accordance with any written law and the local government's planning scheme;~~
- ~~(d) unless the seafood business operates for no less than 5 days per week during a fishing season, of which one of those days must be a weekend day;~~
- ~~(e) during any period where the seafood business is intended to be closed for more than one month, unless otherwise authorised in writing by the local government;~~
- ~~(f) if the direction sign is to be installed on a road that is under the care and control of the Commissioner of Main Roads WA, without the approval of the Commissioner of Main Roads WA for the installation of the direction sign;~~
- ~~(g) if there is already one direction sign for the same purpose at any intersection, except where the road on which the direction sign is being erected or displayed is a divided road, in which case 2 signs may be considered; and~~
- ~~(h) on a maximum of two intersections providing directions to the premises at which the seafood business operates, unless otherwise authorised in writing by the local government.~~

8.67 Election advertising

- (1) Election advertising is subject to the general prohibitions outlined in clause 8.2.
- (2) If the local government approves an application for a permit for the erection or placement of an election sign on a thoroughfare, the application is to be taken to be approved subject to the sign—
 - ~~(a)~~ being erected at least 30m from any intersection;
 - ~~(b)~~ having a display area less than 4.5 square metres;
 - ~~(a)(c)~~ not being placed with the leading edge of the sign closer than 3.5 metres to the trafficable path of vehicles;
 - ~~(b)(d)~~ being free standing and not being affixed to any existing sign, post, power or light pole, or similar structure;
 - ~~(e)(e)~~ being placed so as not to obstruct or impede the reasonable use of a thoroughfare, or access to a place by any person;
 - ~~(d)(f)~~ being placed so as not to obstruct or impede the vision of a driver of a vehicle entering or leaving a thoroughfare or crossing;
 - ~~(e)(g)~~ being maintained in good condition;
 - ~~(f)(h)~~ not being erected until 6 weeks prior to the election to which it relates has been officially announced;
 - ~~(g)(i)~~ being removed within 72 hours of the close of polls on voting day;
 - ~~(h)(j)~~ not being placed within 100m of any works on the thoroughfare;

- (i)(k) being securely installed;
- (j)(l) not being an illuminated sign;
- (k)(m) not incorporating reflective or fluorescent materials; or
- (i)(n) not displaying only part of a message which is to be read with other separate signs in order to obtain the whole message.

8.78 Notification regarding removal and impounding of advertising signs

- (1) An authorised person may issue a person who has erected or placed an advertising sign on or in local government property or a public place with a notice requiring that person to remove the advertising sign within 24 hours, or earlier if, at the absolute discretion of the local government or an authorised person, the advertising sign is a potential hazard or nuisance to members of the public.
- (2) An authorised person may remove or impound an advertising sign that has been erected or placed on or in local government property or a public place contrary to this local law.

8.8 Removal of sign for works

When directed to do so by an authorised person, a person who has displayed a sign on local government property or a public place will ensure that the sign is removed to permit any authorised work to be carried out.

8.9 Advertising sign to be marked

Each advertising sign erected in or on local government property or a public place ~~shall~~must be clearly marked with the name of the person, organisation or business who erected the advertising sign.

8.10 Person or business taken to own advertising sign

In the absence of any proof to the contrary, an advertising sign is to be taken to belong to the person, organisation or business whose name is marked on the advertising sign.

~~8.11 Insurance~~

~~If a person is required by the local government to hold public liability insurance in respect of the erection or placement of an advertising sign on or in local government property or a public place, that person must present an authorised person with a current certificate of public liability insurance upon the direction of the authorised person.~~

**PART 9—OBSTRUCTING ANIMALS, VEHICLES OR SHOPPING TROLLEYS ON
OR IN LOCAL GOVERNMENT PROPERTY AND PUBLIC PLACES**

Division 1—Animals

9.1 Leaving an animal on local government property or in a public place

- (1) A person must not leave an animal, cat or dog on local government property or a public place so that it obstructs the use of any part of that local government property or public place unless that person—
 - (a) has first obtained a permit; or
 - (b) is authorised to do so under a written law or a determination made under this local law.
- (2) A person does not contravene subclause 9.1(1) where the animal is secured or tethered for a period not exceeding 1 hour.

9.2 Prohibitions relating to animals

- (1) In this clause, **owner** in relation to an animal includes—
 - (a) the owner of the animal;
 - (b) a person who has the animal in his or her possession or under his or her control; or
 - (c) the occupier of any premises where the animal is ordinarily kept or ordinarily permitted to live.
- (2) An owner of an animal must not—
 - (a) allow the animal to enter or remain for any time on any thoroughfare except for the use of the thoroughfare and unless it is led, ridden or driven;
 - (b) allow an animal which has a contagious or infectious disease to be led, ridden or driven in or on local government or a public place;
 - (c) train or race the animal on a thoroughfare; or
 - (d) subject to clause 9.2(4), allow the animal to defecate on local government property or in a public place.
- (3) An owner of a horse must not lead, ride or drive the horse on a thoroughfare in a built-up area, unless the person does so under a permit or under the authority of a written law.
- (4) An owner of an animal does not commit an offence if the defecation is immediately removed.

9.3 Removal of animals

An authorised person may remove or impound an animal left on or in local government property or a public place contrary to clause 9.1 in accordance with Subdivision 4 of Division 3 of Part 3 of the Act and regulation 29 of the Regulations.

Division 2—Vehicles

9.4 Leaving a vehicle in a public place

(1) A person must not leave a vehicle, or any part of a vehicle, in a public place so that it obstructs the use of any part of that public place, unless that person has first obtained a permit from the local government or is authorised to do so under a written law.

(2) Any vehicle left in contravention of clause 9.4(1) may be removed, impounded or disposed of by an authorised person in accordance with Subdivision 4 of Division 3 of Part 3 of the Act and regulation 29 of the Regulations.

Division 3—Shopping trolleys

9.5 Shopping trolley to be marked

A retailer ~~shall~~ must clearly mark its name or its trading name on any shopping trolley made available for the use of customers.

9.6 Person not to leave shopping trolley in a public place

A person ~~shall~~ must not leave or discard a shopping trolley on local government property or in a public place other than in an area designated for the storage of shopping trolleys.

9.7 Abandoned shopping trolley

If a shopping trolley is found discarded on local government property or in a public place, other than in an area designated for the storage of shopping trolleys, the local government may assume that the shopping trolley has been abandoned.

9.8 Retailer taken to own shopping trolley

In the absence of any proof to the contrary, a shopping trolley is to be taken to belong to a retailer whose name is marked on the shopping trolley at the nearest location.

9.9 Shopping trolley to be removed by retailer

(1) ~~Where~~ if a shopping trolley is found abandoned on local government property, ~~or~~ in a public place, and in contravention of this Part, and the local government or authorised person may advise a retailer whose name is marked on the shopping trolley, has been advised verbally or in writing of its location, ~~by the local government,~~

~~(1)(2)the A~~ retailer ~~shall must~~ remove the shopping trolley ~~from the public place~~ within ~~24~~ hours~~3 hours~~ of being advised.

9.10 Impounding of abandoned shopping trolley

~~(1) Subject to the provisions of the Act and regulation 29 of the Regulations, the local government or authorised person may remove, impound or dispose of any shopping trolley that is—~~

~~An authorised person may impound a shopping trolley that is—~~

(a) left on a thoroughfare, verge, beach, natural area, waterway or any local government property or public place that is found to be abandoned in accordance with clause 9.7; and

~~(b) marked in accordance with clause 9.5.~~

~~(2) A retailer must pay any fees for removing and impounding abandoned shopping trolleys of the retailer within the period specified by the local government.~~

9.11 Retailer to be notified

The retailer ~~shall must~~ be notified in writing prior to the disposal of ~~the a~~ shopping trolley of the retailer.

PART 10—TRADING IN PUBLIC PLACES AND LOCAL GOVERNMENT PROPERTY

Division 1—Traders and street markets

10.1 ~~Restrictions and requirement to obtain a permit~~ Trading and street market permits

(1) A person must not carry on trading or conduct a street market on local government property or in a public place unless—

(a) subject to clause 10.1(2), that person is—

(i) the holder of a valid permit for that purpose; or

(ii) an assistant specified in a valid permit for trading; and

(b) if required by the local government, public liability insurance in respect of the trading activity or street market has been taken out by the relevant permit holder; ~~and~~

~~(c) if the person is trading in food, the place of trading must have access to a supply of potable water and/or a sewer for the disposal of waste water.~~

(2) The local government may by written notice exempt a person or class of persons from the need to obtain a permit.

- (3) In determining whether to grant an exemption under clause 10.1(2), the local government may have regard to the matters set out in any local government policy.

10.2 Exemptions from requirement to pay a fee

- (1) The local government may waive any fee required to be paid by an applicant for a permit for the purpose of trading on ~~the-making an~~ application if the trading is carried on—
- (a) at a portion of local government property or a public place adjoining the normal place of business of the applicant; or
 - (b) by a charitable organisation that—
 - (c) does not sublet space to commercial participants;
 - (d) does not involve commercial participants in the conduct of the stall or trading; and
 - (e) operates under a permit where any assistants specified in the permit are members of that charitable organisation.
- (2) In this clause 10.2, *commercial participant* means any person who is involved in operating or in conducting any trading activity for personal gain or profit.

~~10.3 Insurance~~

~~If required by the local government to hold public liability insurance in respect of the permit holder's trading activities, a permit holder must produce to an authorised person a current certificate of insurance upon the direction of that authorised person.~~

~~10.4 When a permit is required for a street market~~

~~A person must not conduct a street market on a public place or on local government property—~~

- ~~(a) without a valid permit for that purpose; and~~
- ~~(b) unless, if required by the local government, the holder of the permit has taken out public liability insurance in respect of the street market.~~

10.3 Obligations of traders and street markets

A trader or person conducting a street market must not—

- (a) deposit, place or store any goods or equipment on any part of a thoroughfare so as to obstruct the movement of pedestrians or vehicles;
- (b) use or cause to be used any apparatus or device including any flap or shelf, whereby the dimensions of a stall, vehicle or structure are increased beyond the area specified in any permit;

- ~~(c) fail to maintain a clear pedestrian access area of at least 2 metres in width adjacent to a building frontage, to provide for consistent unobstructed pedestrian access; or~~
- ~~(d) carry on trading from a public place unless there is adequate parking for customers' vehicles reasonably close to the place of trading.~~

Division 2—Street entertain~~ing~~ers

10.45 When a permit is required for street entertaining

A person must not perform on or in local government property or a public place without a permit for the purpose of street entertaining.

10.6 ~~Variation of permitted area and permitted time~~

- ~~(1) The local government may by notice in writing to a person holding a permit for the purpose of street entertaining vary—~~
 - ~~(a) the permitted area;~~
 - ~~(b) the permitted time; or~~
 - ~~both the permitted area and the permitted time.~~
- ~~(2) The local government or an authorised person may direct a holder of a permit for street entertaining to move from one permitted area to another permitted area if more than one area is specified in the permit.~~

10.7 ~~Duration of a permit for street entertaining~~

~~A permit for street entertaining is valid for the period of time specified in the permit, unless it is cancelled earlier in accordance with this local law.~~

10.58 Cancellation of a permit for street entertaining

The local government may cancel a permit for street entertaining if, the local government or in its opinion or in the opinion of an authorised person is satisfied that—

- (a) the volume of sound caused by the permit holder in connection with the performance adversely affects the enjoyment, convenience or comfort of other persons or businesses in a public place; or
- (b) the performance otherwise constitutes a nuisance.

10.69 Obligations of a permit for street entertaining

- (1) A person holding a permit for street entertaining ~~shall~~ must not, except with the written approval of the local government, in a public place or on local government property—
 - ~~(a) perform wearing dirty or ragged clothing;~~

- ~~(b)~~(a) use or fire any weapon or object with sharp edges;
- (b) perform any act that endangers the safety of the public;
- (c) perform in public places so as to unduly interferes with vehicular or pedestrian traffic, public amenities or cause undue obstruction to others;
- (d) perform any act of cruelty to an animal, cat or dog;
- (e) have more than 4 people perform, unless otherwise authorised by the permit;
- (f) unless otherwise authorised by the permit, allow any person under the age of 14 years to perform—
 - (i) during school hours on school days; and
 - (ii) between 7.00pm and 6.00am;
- (g) sell or permit the sale of any music tapes, recordings, compact discs or merchandise unless authorised by the local government;
- (h) act in an offensive or obscene manner; or
- (i) place, install, erect, play or use any musical instrument or any device which emits music, including a loud speaker or an amplifier—
 - (i) other than in the permitted area; and
 - (ii) unless the musical instrument or device is specified in the permit; ~~or~~
- ~~(j)~~ solicit money from members of the public.

(2) A person who performs in a public place or on local government property must comply with directions issued by an authorised officer, if the authorised officer is satisfied that—

- (a) the street entertaining is causing a nuisance;
- (b) the noise level is too high;
- (c) the safety of the public or the person performing is compromised;
- (d) the person performing has failed to keep their site safe and clean while working;
- or
- (e) the person performing is interfering in any way with an approved event or activity.

~~(2)~~(3) A person may be prohibited from performing in a public place in the district by a written notice from an authorised person.

PART 11—ALFRESCO DINING ON OR IN LOCAL GOVERNMENT PROPERTY OR PUBLIC PLACES

11.1 Permit required for alfresco dining area

- (1) In clause 11.1(2)(c)(ii), 'private property' means any property which is not local government property or a public place.

- (2) Subject to clause 11.1(3), a person must not establish or conduct an alfresco dining area in or on local government property or a public place—
 - (a) unless the person has a permit for that purpose;
 - (b) unless the person is the proprietor of a food business or is acting on behalf of the proprietor of a food business;
 - (c) other than in a portion of local government property or a public place which—
 - (i) adjoins a food business; or
 - (ii) is adjacent to or in the immediate vicinity of a food business, provided that if the portion of local government property or public place is adjacent to private property, the person has the permission of the owner and occupier of that private property to establish and conduct an alfresco dining area on that adjacent portion of local government property or public place; and
 - (d) unless the person has public liability insurance in respect of the establishment and conduct of the alfresco dining area; and
 - (e) other than in accordance with a permit.
- (3) The local government may exempt a person from any requirements in clause 11.1 on the application of that person.

11.2 Matters to be considered in determining an application

In determining an application for a permit to establish or conduct an alfresco dining area, the local government may consider, in addition to the relevant considerations described in clause 12.3, whether or not—

- (a) the abutting food businesses are registered in accordance with the Food Act and whether the use of the food premises is permitted under the planning scheme;
- (b) the alfresco dining area will comply with any other local law made by the local government under the Act;
- (c) users of the alfresco dining area will have access to proper and sufficient sanitary and ablutionary conveniences as per the Building Code of Australia;
- (d) the alfresco dining area would—
 - (i) obstruct the visibility or clear sight lines for pedestrians and motorists at an intersection of thoroughfares; or
 - (ii) impede pedestrian access;
- (e) the proposed furniture is unsuitable, including whether or not the tables, chairs and other equipment including lighting to be used may obstruct or impede the use of the local government property or public place for the purposes for which it was designed;

- (f) any abutting food businesses provide sufficient car parking bays for customers of the alfresco dining area; and
- (g) the applicant is a fit and proper person.

11.3 Obligations of a permit holder for an alfresco dining area

- (1) A holder of a permit for an alfresco dining area must—
 - (a) display the permit in a conspicuous place in the alfresco dining area or in the abutting food business and when requested by an authorised person or employee of the local government, produce the permit to him or her;
 - (b) ensure that the alfresco dining area is conducted at all times in accordance with the provisions of—
 - (i) this local law;
 - (ii) any other local law made under the Act; and
 - (iii) the Food Act;
 - (c) maintain a clear pedestrian access area of at least 2 metres in width adjacent to the building frontage, to provide for consistent unobstructed pedestrian access;
 - ~~(e)~~(d) ensure that the alfresco dining area is kept in a clean and tidy condition, including by maintaining the chairs, tables and other structures in the alfresco dining area in a good, clean and serviceable condition at all times;
 - ~~(e)~~(e) on the cancellation of the permit, the permit holder ~~shall~~ must at his or her cost, reinstate or restore the local government property or public place on which the alfresco dining area is established or conducted, to a condition consistent with the condition prior to the commencement of the alfresco dining area; and
 - ~~(e)~~(f) present an authorised person with a copy of a current certificate of public liability insurance upon the request of the authorised person.
- (2) If, at the absolute discretion of the local government, any work is required to be carried out to an alfresco dining area, the local government may give notice to the permit holder to carry out that work specified within the notice within the time specified in the notice.
- (3) In this part, “work” includes the removal, alteration, repair, reinstatement or construction of a street or footpath or any part of a street or footpath arising from or in connection with the setting up or conduct of an alfresco dining area.

11.4 Conditions on an alfresco dining area

In addition to the conditions described in clause 12.4, the local government may impose conditions or grant an exemption on the grant of a permit for an alfresco dining area relating to—

- (a) the permit holder having non-exclusive rights to establish and conduct an alfresco dining area in the relevant area;
- (b) the colour, number, type, form and construction, as the case may be, of any furniture which may be used in the alfresco dining area;
- (c) the care, maintenance and cleaning of any furniture used in the alfresco dining area;
- (d) the removal and storage of all furniture used in the alfresco dining area prior to the close of business of the abutting food business on any day that the alfresco dining area is operating;
- (e) the removal of all furniture used in the alfresco dining area for the purposes of events or other activities of the local government;
- (f) the requirement to maintain pedestrian access between the alfresco dining area and an abutting food business;
- (g) the alfresco dining area not impeding or obstructing any local government property or public place used by either pedestrians or vehicles;
- (h) the obtaining of public liability insurance in an amount and or terms reasonably required by the local government;
- (i) the requirement to maintain clear sight lines for vehicles entering or leaving local government property, a thoroughfare or a vehicle crossing; and
- (j) the payment of costs associated with the local government preparing the local government property or public place for use as an alfresco dining area including the reshaping of footpaths and marking the boundaries of the alfresco dining area.

11.5 No smoking areas

Subject to this local law if a permit is granted under this local law in respect of an alfresco dining area—

- (a) the alfresco dining area is deemed to be a no smoking area; and
- (b) a person ~~shall~~ must not smoke ~~a tobacco product~~ while in the alfresco dining area.

11.6 Removal of an unlawfully conducted alfresco dining area

- (1) Where an alfresco dining area is conducted without a permit or in contravention of the terms or condition of a permit—
 - (a) an authorised person may direct a person or the holder of the permit to remove any tables, chairs, umbrellas or other equipment; and

- (b) any tables, chairs, umbrellas or other equipment may be removed by an authorised person and impounded in accordance with the Act.
- (2) If an authorised person directs a person or the holder of the permit to remove any tables, chairs, umbrellas or other equipment, that person must comply with the direction of the authorised person.

11.7 Temporary removal of an alfresco dining area

- (1) The holder of a permit for an alfresco dining area must temporarily remove the alfresco dining area when requested to do so on reasonable grounds by an authorised person or a member of the police service or an emergency service.
- (2) The holder of a permit for an alfresco dining area may replace the alfresco dining area removed under clause 11.7(1) as soon as the person who directed him or her to remove it allows it to be replaced.

11.8 Change of ownership of an alfresco dining area

Where the ownership of a food business subject to an alfresco dining permit changes, the new owner must notify the local government within 2 weeks of the change of ownership.

11.9 Terms and validity of an alfresco dining permit

Except where otherwise stated in the local law or on the permit an alfresco dining permit remains valid until—

- (a) the proprietor of the food business changes;
- (b) approved changes are made to an existing licence, including increase or reduction in area subject of the licence, or conditions under which the licence was granted;
- (c) the public liability insurance policy required in accordance with 11.4(h) lapses, is cancelled or is no longer in operation;
- (d) the permit is cancelled by the local government.

PART 12—PERMITS

Division 1—Applying for a permit

12.1 Application for a permit

- (1) A person who is required to obtain a permit under this local law must apply for the permit in accordance with clause 12.1(2).
- (2) An application for a permit under this local law must—
 - (a) be in the form determined by the local government;
 - (b) state the full name and address of the applicant;

- (c) be signed by the applicant;
 - (d) in the case of an application for a permit for an alfresco dining area, be signed by the proprietor of the abutting food business adjacent to the portion of the local government property or public place to which the application relates;
 - (e) contain the information required by the form;
 - (f) contain any other information required for that particular type of permit under this local law; and
 - (g) be forwarded to the local government together with any fee imposed and determined by the local government under and in accordance with sections 6.16 to 6.19 of the Act.
- (3) An application for a permit for the purposes of conducting trading or a street market on or in local government property or a public place must contain the following additional information (as applicable)—
- ~~(a) the proposed number of assistants, if any, to be engaged by the applicant in trading or the street market, as well as their full names and address~~
 - ~~(b)(a)~~ details of any location in which the applicant proposes to trade or conduct a street market;
 - ~~(e)(b)~~ the period of time for which the permit is sought, together with the proposed days and hours of operation of the street market;
 - ~~(c)~~ the proposed goods and services which will be traded, ~~or sold,~~ hired or offered for sale or hire by the trader or at a street market;
 - ~~(d)~~ details regarding public liability insurance held by applicant; and
 - (e) details of any proposed structure, stall or vehicle which may be used in conducting the trading or street market and a plan showing where any such structure, stall or vehicle will be located.
- ~~(4)~~ An application for a permit for the purposes of a street entertaining must contain the following additional information (as applicable)—
- ~~(a)~~ details of any location in which the applicant proposes to perform; and
 - ~~(b)~~ the period of time for which the permit is sought.
- ~~(4)(5)~~ An application for a permit for the purposes of an alfresco dining area must contain the following additional information—
- (a) two copies of a plan and specifications of the proposed alfresco dining area on a scale of 1:50 showing—
 - (i) the location and dimensions of the proposed alfresco dining area including any footpath and the means by which the alfresco dining area is to be separated from the balance of the local government property or public place; and

- (ii) the position of all tables, chairs and other structures proposed to be provided in the alfresco dining area including proximity to footpath and which of such items, if any, are to be retained within the alfresco dining area at all times;
- (b) a colour photograph(s) or brochure(s) of the tables, chairs and other structures to be set up in the alfresco dining area;
- (c) a description of the manner in which foodstuffs and other dining accessories are to be conveyed to, and protected from contamination within, the alfresco dining area; ~~and~~
- (d) details regarding the public liability insurance taken out or to be taken out by the applicant in respect of the alfresco dining area; and
- (d)(e) be signed by the proprietor of the abutting food business adjacent to the portion of the local government property or public place to which the application relates.
- (6) Before determining an application for a permit, the local government or an authorised person may require the applicant to provide additional information reasonably related to the application.
- (7) If the local government or an authorised person makes a request under subclause 12.1(6) the local government or authorised person does not have to consider the application, or consider it further, until the request is complied with.
- ~~(5)(8)~~ The local government may refuse to consider an application for a permit which does not satisfy the requirements within clause 12.1(2).
- ~~(6)(9)~~ The local government may require an applicant to give local public notice of the application for the permit.

12.2 Decision on application for permit

- (1) The local government may—
 - (a) approve an application for a permit unconditionally or subject to conditions; or
 - ~~(b) approve an application for a permit subject to conditions; or~~
 - (e)(b) refuse to approve an application for a permit.
- (2) If the local government approves an application for a permit with or without conditions, it must issue to the applicant a permit in the form approved by the local government.
- (3) Where the local government approves an application for a permit for an alfresco dining area with or without conditions, the local government must attach to the permit a plan showing the area where the alfresco dining area may be conducted, which will then form part of the permit.
- (4) If the local government refuses to approve an application for a permit, it must give written notice of that refusal to the applicant.

- (5) Where a clause of this local law refers to conditions which may be imposed on a permit or the grounds on which an application for a permit may be refused, the clause does not limit the power of the local government to impose other conditions on the permit or to refuse the application for a permit on other grounds.

12.3 Relevant considerations in determining application for granting a permit

- (1) In determining an application for a permit, the local government is to have regard to—
- (a) any relevant local government policies;
 - (b) the Competition Principles Agreement;
 - (c) the desirability of the proposed activity;
 - (d) the location of the proposed activity, including safety and health requirements, and the character and function of, the location; and
 - (e) such other matters as the local government may considers relevant.
- (2) A local government may refuse to approve an application for a permit on any one or more of the following grounds—
- (a) the application is inconsistent with a local government policy or would result in an activity being carried out contrary to this local law or any other written law;
 - (b) the applicant has committed a breach of any provision of this local law or of any other written law relevant to the activity in respect of which the permit is sought;
 - (c) the applicant is not a ~~desirable or suitable person to hold a permit~~ fit and proper person to carry on the activity;
 - (d) the applicant is insolvent or under administration;
 - (e) the activity may result in traffic and pedestrian safety being adversely impacted;
 - (f) the activity is not in keeping with the surrounding land uses; or
 - (g) such other grounds as the local government considers relevant.

Division 2—Conditions on a permit

12.4 Examples of conditions

The local government may impose conditions on a permit relating to—

- (a) the payment of a fee;
- ~~(a)~~(b) compliance with a standard or a policy of the local government adopted by the local government;
- ~~(b)~~(c) the duration and commencement of the permit, including the days and hours within which the activity the subject of the permit may be carried out or is prohibited;
- ~~(c)~~(d) the commencement of the permit being contingent on the happening of an event;
- ~~(d)~~(e) the rectification, remedying or restoration of a situation or circumstance reasonably related to the application;

- ~~(e)~~(f) the area or specific location within the district to which the permit applies, including any set back distances applicable to the activity;
- ~~(f)~~(g) the payment of a bond against possible damage, cleaning or other expenses;
- ~~(g)~~(h) the obtaining of public liability insurance in an amount and on terms reasonably required by the local government;
- (i) the provision of an indemnity from the permit holder indemnifying the local government in respect of any injury to any person or any damage to any property which may occur in connection with the use of the public place or local government property by the permit holder;
- ~~(j)~~ any prohibition or restriction concerning the—
 - ~~(i)~~ causing or making of any noise or disturbance which is likely to be a nuisance to persons in the vicinity of the permit holder;
 - ~~(ii)~~ the use of amplifiers, sound equipment and sound instruments;
 - ~~(iii)~~ the use of any lighting apparatus or device; or
 - ~~(i)~~(iv) the use of signs;
- ~~(k)~~ if the permit relates to the trading of food, the provisions to be made for the storage of cooked and uncooked food, and the storage and disposal of waste water; ~~and~~
- ~~(l)~~ the designation of any place where trading is wholly or from time to time prohibited by the local government; and
- ~~(h)~~(m) any other matter that the local government considers fit or appropriate.

12.5 Imposing conditions under a policy

- ~~(1)~~ In this clause—
 - policy** means a policy of the local government adopted by the Council containing conditions subject to which an application for a permit may be approved under clause 12.2(1)(a).
- ~~(2)~~ Under this Part 12, the local government may approve an application subject to conditions by reference to a policy.
- ~~(3)~~ The local government is to give a copy of the policy, or the part of the policy which is relevant to the application for a permit, with the form of permit referred to in clause 12.2(2).
- ~~(4)~~ An application for a permit is to be taken not to have been approved subject to the conditions contained in a policy until the local government gives the permit holder a copy of the policy or the part of the policy which is relevant to the application.
- ~~(1)~~(5) Sections 5.94 and 5.95 of the Act apply to a policy and for that purpose a policy is to be taken to be information within section 5.94(u)(i) of the Act.

12.6 Compliance with ~~and variations to terms and conditions~~ of permit

A permit holder must comply with any terms and conditions imposed on a permit, including any conditions as varied.

~~(1) A permit holder may apply to the local government to vary or remove any conditions imposed on a permit.~~

~~(2) In determining whether to vary any condition imposed on a permit, the local government must have regard to any relevant local government policy.~~

Division 3—General

12.76 Duration of permit

- (1) A permit is valid for one year from the date on which it is issued unless it is—
 - (a) otherwise stated in this local law or in the terms and conditions of the permit; or
 - (b) suspended or cancelled under clause 12.120.

12.87 Renewal of permit

- (1) A permit holder may apply to the local government in writing prior to expiry of a permit for the renewal of a permit.
- ~~(2) The provisions of—~~
 - ~~(a) this Part 12 regarding an application for a permit; or~~
 - ~~(b) any other provision of this local law relevant to the permit which is to be renewed.~~apply to an application for the renewal of a permit with any necessary modifications.

12.9 Variation of permit

- ~~(1) The local government may by notice in writing to a person holding a permit vary a condition of the permit.~~
- ~~(2) The local government or an authorised person may direct a holder of a permit to move from one permitted area to another permitted area if more than one area is specified in the permit.~~
- ~~(3) A permit holder may apply to the local government to vary or remove any conditions imposed on a permit.~~
- ~~(4) In determining whether to vary any condition imposed on a permit, the local government will have due regard to any relevant local government policy.~~

12.108 Transfer of permit

- (1) An application may be made to the local government to transfer a valid permit.
- (2) An application to transfer a permit must—

- (a) be made in writing;
 - (b) be signed by the permit holder and the proposed transferee for the permit;
 - (c) provide such information as the local government may require to enable the application to be determined; and
 - (d) be forwarded to the local government together with any fee imposed and determined by the local government under and in accordance with sections 6.16 to 6.19 of the Act.
- (3) The local government may—
- (a) approve an application for the transfer of a permit;
 - (b) approve an application for the transfer of a permit subject to conditions; or
 - (c) refuse an application to transfer a permit.
- (4) Where the local government approves an application for the transfer of a permit, the transfer may be effected by—
- ~~(i)~~(a) an endorsement on the permit signed by the ~~Chief Executive Officer-CEO~~ or an authorised person; or
 - ~~(ii)~~(b) issuing to the transferee a permit in the form determined by the local government.
- (5) Where the local government approves an application for the transfer of a permit, it is not required to refund any part of any fee paid by the former permit holder.
- (6) Alfresco dining permits are non-transferable.

12.119 Production of permit

A permit holder must produce to an authorised person his or her permit immediately on being directed to do so by that authorised person.

12.120 Cancellation or suspension of permit

- (1) Subject to clause 13.1, a permit may be suspended or cancelled by the local government if—
- (a) the permit was improperly obtained;
 - ~~(a)~~(b) the permit holder has not complied with a condition of the permit;
 - (c) the permit holder has not complied with a provision of any written law which relates to the activity regulated by the permit; or
 - (d) the activity regulated by the permit constitutes or will constitute an unacceptable risk to the safety of the public;
 - (e) the local government has approved an event in or near the place to which the permit applies;

~~(f) the local government or a utility requires access to or near the place to which the permit applies for the purposes of carrying out works in or near the vicinity of that place;~~

~~(b)(g)~~ the permit holder has transferred or assigned or sought to transfer or assign the permit without the approval of the local government; or

~~(e)(h)~~ a law is amended or repealed in a manner which is inconsistent with the terms and conditions of the permit and which renders the permit invalid, ineffective or contrary to law.

(2) If a permit is cancelled under clause 12.120(1), the permit holder—

(a) must return the permit to the local government as soon as practicable; and

(b) is to be taken to have forfeited any fees paid in respect of the permit.

~~(3) The local government may cancel or suspend a permit if the local government or a utility requires access to or near the place to which a permit applies for the purposes of carrying out works in or near the vicinity of that place.~~

~~(4)(3)~~ On the cancellation or suspension of a permit under clause 12.102(13)(f), the permit holder is, subject to clause 12.102(45), to be taken to have forfeited any fees paid in respect of the permit.

~~(5)(4)~~ Where a permit is cancelled or suspended under clause 12.120(13)(f) through no fault of the permit holder, the local government may refund to the permit holder all or part of the fees paid in respect of what would otherwise have been the remaining term of the permit.

12.134 Nominee of permit holder

Where a permit holder by reason of illness, accident or other sufficient cause is unable to comply with this local law, the local government may, at the request of the permit holder, authorise another person to be a nominee of the permit holder for a specified period, and this local law and the conditions of the permit apply to the nominee as if ~~he or she was~~ they were the permit holder.

12.14 Public liability insurance

~~Where, as a condition of a permit, the permit holder is required to obtain and maintain a public liability insurance policy, the permit holder must—~~

~~(a) effect and maintain a policy of insurance in the name of the permit holder in respect to any injury to any person or any damage to any property which may occur in connection with the use of the local government property by the permit holder;~~

- (b) ensure that any policy of insurance referred to in subclause 12.14(1)(a) indemnifies the local government in respect of any injury to any person or any damage to any property which may occur in connection with the use of the local government property by the permit holder;
- (c) effect and maintain the policy of insurance referred to in subclause 12.14 (1)(a) for the duration of the permit;
- (d) immediately notify the local government if the policy of insurance cover lapses, in which case the permit may be cancelled by the local government in accordance with clause 12.12;
- (e) at any time requested by the local government, provide the local government with a certificate of currency confirming that public liability insurance cover is in place;
- (f) ensure that, as a minimum, the permit holder's public liability insurance policy provides coverage of \$20 million (twenty million dollars), or such other amount as the local government considers appropriate to the risk and liability involved in the activity authorised by the permit;
- (g) upon the request of the local government (in its absolute discretion), increase the minimum value of coverage at the public liability insurance policy renewal date; and
- (h) ensure that the public liability insurer of the permit holder is a reputable insurer licensed to conduct insurance business in Australia in accordance with the guidelines issued by the Australian Prudential Regulatory Authority.

12.15 Production of certificate of insurance

If the permit holder is required by the local government to hold public liability insurance as a condition of the permit, a permit holder must produce to an authorised person a current certificate of insurance upon the direction of that authorised person.

PART 13—OBJECTIONS AND APPEALS

13.1 Objection and appeal rights

Where the local government makes a decision as to whether it will—

- (a) grant a person a permit or ~~consent~~approval; or
- (b) renew, vary, transfer, suspend or cancel a permit or ~~consent~~ approval that a person has under this local law,

the provisions of Division 1 of Part 9 of the Act and regulation 33 of the Regulations apply to that decision.

PART 14—MISCELLANEOUS

Division 1—Authorised person

14.1 Authorised person to be obeyed

A person in or on local government property or a public place—

- (a) must obey any lawful direction of an authorised person; and
- (b) must not in any way obstruct or hinder an authorised person in the execution of his or her duties.

14.2 Persons may be directed to leave local government property or a public place

An authorised person may direct a person to leave local government property or a public place where ~~he or she~~the authorised person reasonably suspects that the person has contravened a provision of this local law.

Division 2—Notices

14.3 Liability for damage to local government property or a public place

- (1) Where a person unlawfully damages local government property or a public place, the local government or an authorised person may by notice in writing to that person require that person within the time specified in the notice to, at the option of the local government, pay the costs of—
 - (a) reinstating the property to the state it was in prior to the occurrence of the damage; or
 - (b) replacing that property.
- (2) On a failure to comply with a notice issued under clause 14.3(1), the local government may recover the costs referred to in the notice as a debt due to it.

14.4 Notice to redirect or repair sprinklers

Where a lawn or garden is being watered with a sprinkler, which is on the lawn or the garden, in a manner which causes or may cause an inconvenience or obstruction to any person using a thoroughfare, the local government or an authorised person may give a notice to the owner or the occupier of the land abutting the lawn or the garden requiring the owner or the occupier or both to move or alter the direction of the sprinkler or other watering equipment.

14.5 Notice to remove thing unlawfully placed on thoroughfare

Where any thing is placed on a thoroughfare contrary to this local law, the local government or an authorised person may give a notice to—

- (a) the owner or the occupier of the property which abuts that portion of the thoroughfare where the thing has been placed; or
- (b) such other person who may be responsible for the thing being so placed, requiring the relevant person to remove the thing.

14.6 Notice to repair damage to thoroughfare

Where any portion of a thoroughfare has been damaged, the local government or an authorised person may by notice to the person who caused the damage order the person to repair or replace that portion of the thoroughfare.

14.7 Hazardous plants

- (1) Where a plant in a garden creates or may create a hazard for any person using a thoroughfare, the local government or an authorised person may give a notice to the owner or the occupier of the land abutting the garden to remove, cut, move or otherwise deal with that plant so as to remove that hazard.
- (2) Clause 14.7(1) does not apply where the plant was planted by the local government.

Division 3—Lost property

14.8 Lost property and unclaimed property in a locker

- (1) A person who finds an article which may have been left on or lost by another person on local government property must immediately deliver that article to a manager, attendant or other employee of the local government.
- (2) If an article in a locker is not claimed or collected at the expiry of the period of hire or before the close of operations of the local government property or public place on the date of hire, the article may be removed by an attendant or authorised person.
- (3) In respect of any article removed from a locker or otherwise left on local government property, an authorised person, manager or attendant must record in the unclaimed property register—
 - (a) a description of the relevant article;
 - (b) the time and date when the article was removed from the locker or identified; and
 - (c) if an original receipt exists in respect of the hire of the locker, the time and date recorded on that original receipt.

- (4) An authorised person, manager or attendant must ensure that an article removed from the locker or otherwise left on local government property is stored at a place for storing lost property determined by the local government.
- (5) An authorised person, manager or attendant may deliver to a person an article recorded in the unclaimed property register provided that the attendant or authorised person has received—
 - (a) satisfactory evidence of the person's right to obtain the article;
 - (b) an accurate description of the article being claimed; and
 - (c) payment of any outstanding fees or storage charges.
- (6) A person who receives delivery of an article from the unclaimed property register must, by way of acknowledging receipt of the article, write his or her name and address and sign his or her name in the unclaimed property register.

~~(7) If a~~An article left on any local government property, that is not claimed or collected within a period of 1 month ~~the local government~~ may be disposed of by the article in any manner that the local government sees fit. CEO or an authorised person—

(a) if the value of the property is reasonably believed to have a realisable value more than 1% of the amount prescribed by regulation 30(3) of Regulations but not exceeding the amount prescribed, by handing the property to the Western Australian Police Force; or

(b) if the property is reasonably believed to be of less value than that the value in clause 14.8(7)(a)—

(i) by donation to a not for profit body incorporated under the Associations Incorporations Act 2015; or

(ii) if unlikely to be of interest to a not for profit body, in any manner determined by the CEO or an authorised person.

~~(8)~~ Adequate records must be kept by the local government of any articles of lost property disposed of pursuant to subclause 14.8(7).

~~(7)(9)~~ This clause will not apply where a local government considers an item left on local government property or a public place to be, in its absolute discretion, suspicious or dangerous.

PART 15—ENFORCEMENT

Division 1—Notices given under this local law

15.1 Offence to fail to comply with a notice

A person who fails to comply with a notice given to him or her under this local law commits an offence.

15.2 Local government may undertake requirements of a notice

If a person fails to comply with a notice given to him or her under this local law, the local government may do, or arrange to be done, the thing specified in the notice and recover from the person to whom the notice was given, as a debt, the costs incurred in doing so.

Division 2—Offences and penalties

15.3 Offences and general penalty

- (1) A person who—
 - (a) fails to do anything required or directed to be done under this local law; or
 - (b) does an act or omits to do an act contrary to this local law, commits an offence.
- (2) A person who commits an offence under this local law is liable, upon conviction to—
 - (a) a penalty not exceeding ~~\$5,000~~\$10,000; and
 - (b) if the offence is a continuing offence, an additional penalty not exceeding \$500 for each day or part of a day during which the offence has continued.

15.4 Prescribed offences

- (1) An offence against an item specified in Schedule 1 is a prescribed offence for the purposes of section 9.16 of the Act.
- (2) The amount of the modified penalty for a prescribed offence is that specified adjacent to the item in Schedule 1.

15.5 Form of notices

- (1) For the purposes of this local law—
 - (a) where a vehicle is involved in the commission of an offence, the form of the notice referred to in section 9.13 of the Act is that of Form 1 in Schedule 1 of the Regulations;
 - (b) the form of the infringement notice give under section 9.16 of the Act is that of Form 2 in Schedule 1 of the Regulations; and
 - (c) the form of the notice referred to in section 9.20 of the Act is that of Form 3 in Schedule 1 of the Regulations.
- (2) Where an infringement notice is given under section 9.16 of the Act in respect of an alleged offence against clause 2.4, the notice is to contain a description of the alleged offence.

Division 3—Person to give name and address on demand

15.6 Requirement to give name and address on demand

- (1) An authorised person may—
 - (a) upon finding a person committing or having committed; or
 - (b) on reasonable grounds suspecting a person of having committed, an offence against this local law, demand from the person the person's name, place of residence and date of birth.
 - (2) A person from whom information is demanded in accordance with clause 15.6(1) commits an offence if the person—
 - (a) refuses without lawful excuse to give the information; or
 - (b) gives information that is false or misleading in any material particular.
-

SCHEDULE 1—PRESCRIBED OFFENCES

[Clause 15.4(1)]

ITEM	CLAUSE	DESCRIPTION	MODIFIED PENALTY
1.	2.4	Failure to comply with a determination	\$300
2.	3.1	Carrying out an activity without a permit	\$300
2.	3.1(1)(b)	Damaging a tree or plant etc. on local government property without a permit	\$300
3.	3.1(1)(c)	Cutting, collecting or removing timber, firewood etc. on local government property without a permit	\$300
4.	3.1(1)(d)	Planting any plant or sowing any seeds on local government property without a permit	\$300
5.	3.1(1)(e)	Erecting a sign on local government property without a permit	\$300
6.	3.1(1)(f)	Erecting a structure for public amusement etc. on local government property without a permit	\$300
7.	3.1(1)(g)	Erecting a building or a refuelling site on local government property without a permit	\$300
8.	3.1(1)(h)	Making an excavation on, erecting a fence or removing a fence on local government property without a permit	\$300
9.	3.1(1)(i)	Erecting or installing structures on local government for supplying power, water etc. services without a permit	\$300
10.	3.1(1)(j)	Depositing or storing any thing on local government property without a permit	\$300
11.	3.1(1)(k)	Depasturing, tethering, driving or riding animals on local government property without a permit	\$300
12.	3.1(1)(l)	Launching an aircraft or helicopter from or landing an aircraft into local government property without a permit	\$300
13.	3.1(1)(m)	Camping on or lodging at local government property for the purpose of sleeping on local government property without a permit	\$300
14.	3.1(1)(n)	Occupying a structure on local government property at night for the purpose of sleeping without a permit	\$300
15.	3.1(1)(o)	Erecting a tent, camp, hut or similar structure on local government property in certain circumstances without a permit	\$300
16.	3.1(1)(p)	Teaching, coaching or training person, animal or dog for profit in or on local government property without a permit	\$300
17.	3.1(1)(q)	Conducting a function or undertaking a promotional activity on local government property without a permit	\$300
18.	3.1(1)(r)	Charging a person for entry to local government property without a permit	\$300
19.	3.1(1)(s)	Lighting a fire on local government property without a permit	\$300
20.	3.1(1)(t)	Lighting, setting off or conducting a display of fireworks on local government property without a permit	\$300
21.	3.1(1)(u)	Parachuting, hang-gliding, abseiling or base jumping from or onto local government property without a permit	\$300
22.	3.1(1)(v)	Gambling or betting etc. on local government property without permit	\$300
23.	3.1(1)(w)	Erecting, installing, operating or using devices for the emission and amplification of noise on local government property without a permit	\$300
3.	3.2	Consuming or possessing liquor on local government property contrary to the local law	\$300
24.	3.5	Failure of permit holder to comply with responsibilities	\$300
5.	4.8 4.1	Unauthorised entry to local government property	\$300
6.	6.1(1)4.2(1)	Entering local government without paying the required fee	\$300
7.	4.3	Failure to comply with a direction to leave local government property	\$300
258.	4.4 5.1	Behaviour on local government property or public place which	\$5300

		interferes with others	
269.	4.25.2	Behaviour on local government property or public place detrimental to property	\$3500
10.	5.3	Prohibited behaviour at major events	\$300
27.11.	4.35.4	Taking or injuring any fauna on local government property	\$3500
12.	5.5	Removing, damaging or depositing flora without authorisation	\$300
28-13.	4.45.6	Entering or remaining on local government property while drunk or under the influence of a prohibited drug	\$3500
29-14.	4.55.7	Taking or consuming a prohibited drug on local government property	\$3500
30-15.	4.65.8(1)	Smoking within a 5 metre radius of an entrance, exit or aperture of premises on local government property	\$300
16.	5.8(2)	Using a vaping device in an area on local government property where smoking is restricted	\$300
17.	5.8(3)	Failing to comply with a direction to cease smoking or vaping given by an authorised person.	\$300
34-18.	4.75.9(1)(a)	Failing to wear adequate clothing to prevent indecent exposure on local government property	\$300
32-19.	4.75.9(1)(b)	Loitering outside or acting in an inappropriate manner in a toilet block or change room facility on local government property	\$300
33-20.	4.75.9(1)(c)	Entering or attempting to enter an occupied toilet or other compartment without the consent of the occupier	\$300
34-21.	4.75.9(2)	Failing to comply with a direction to put on adequate clothing	\$300
36-22.	4.105.10(2)	Failure to comply with a sign on local government property regarding conditions of use	\$300
37-23.	5-4.6.1	Carrying out a prohibited activity at a public swimming pool or recreation community facility	\$300
38-24.	56.5(1)	Conducting a controlled swimming or other sporting event, or carnival or competition without consent at a public swimming pool or recreation community facility	\$300
39-25.	56.6	Carrying out a prohibited activity at a beach or foreshore	\$300
26.	6.7	Failing to comply with a sign or direction at the beach	\$500
27.	6.8(1)(b)	Interfering with, damaging, or altering the natural structure or vegetation of a sand dune	\$300
28.	6.8(2)(b)	Entering a restricted sand dune area by scaling, crawling beneath, or passing through a fence or gate installed to prevent entry.	\$300
44-29.	56.9	Driving or operating a on off-road vehicle on a beach or foreshore area	\$3500
42-30.	56.10(2)	Falsely giving the appearance of a member of a surf lifesaving patrol	\$300
43-31.	56.12(1)(a)	Fishing in an area where fishing is prohibited and designated by signs Fishing in a prohibited area or contrary to this local law	\$300
32.	6.12(1)(b)	Fishing in an area set aside as a designated swimming area	\$300
33.	6.12(2)(a)	Cleaning fish or disposing of fish waste within 10 metres of a designated swimming area, or at a jetty or beach	\$300
34.	6.12(2)(b)	Cutting bait within 10 metres of a designated swimming area in a manner that may cause a nuisance	\$300
35.	6.12(3)	Fishing in an area designated for use by a person with a disability when a person with a disability wishes to use that area	\$300
44-36.	56.134(1)	Launching a boat from a prohibited area	\$300
45-37.	56.134(2)	Launching a personal watercraft in a prohibited area	\$300
46-38.	56.142	Unauthorised entry to fenced off or closed local government property or thoroughfare	\$300
47-39.	56.153(1)	Gender not specified using entry of toilet block or change room on local government property	\$300
48-40.	56.164(2)	Storing a prohibited item in a locker on local government property	\$300
49-41.	56.185	Using a shower in a prohibited manner	\$300
50-42.	56.196	Using a camera device to record or transmit an image in a toilet,	\$3500

		shower or change room	
51.	5.17	Prohibited behaviour on major event locations	\$300
53-43.	7.1(a)	Planting a plant on a thoroughfare in a prohibited manner	\$300
54-44.	7.1(b)	Damaging a lawn or garden or removing any plant or part of a plant on or in a public place	\$300
55-45.	7.1(c)	Repairing or servicing any vehicle on a verge	\$300
56-46.	7.1(d)	Placing, allowing to be placed or allowing to remain on a thoroughfare or verge an obstructive or hazardous thing	\$3500
57-47.	7.1(e)	Causing or permitting water from a hose or sprinkler to interfere with the use of any street, way or footpath by pedestrians	\$300
58-48.	7.1(f)	Playing games or sport in a prohibited manner on or in a thoroughfare	\$300
59-49.	7.1(g)	Riding a bicycle, electric rideable device, electric personal transporter, or wheeled recreational device, or similar device within a mall, arcade or verandah of a shopping centre	\$300
60.	7.4(h)	Creating a nuisance on or in a public place	\$300
61-50.	7.2(1)(a)	Digging or creating a trench through or under a kerb or footpath without a permit	\$300
62-51.	7.2(1)(b)	Damaging or removing a street tree without a permit	\$3500
63-52.	7.2(1)(c)	Throwing, placing or depositing any thing on a verge without a permit	\$300
64-53.	7.2(1)(d)	Damaging, removing or interfering with a thoroughfare, kerb, footpath or structure or sign erected on a thoroughfare without a permit	\$300 1000
65-54.	7.2(1)(e)	Causing an obstruction to a thoroughfare without a permit	\$300
66-55.	7.2(1)(f)	Causing an obstruction to a water channel or a water course in a thoroughfare without a permit	\$300
67-56.	7.2(1)(g)	Lighting a fire or burning any thing on a thoroughfare or verge without a permit	\$10300
68-57.	7.2(1)(h)(i)	Laying pipes under or providing taps on any verge without a permit	\$300
69-58.	7.2(1)(h)(ii)	Placing or installing prohibited materials on a thoroughfare without a permit	\$300
70-59.	7.2(1)(i)	Providing, erecting, installing or using a hoist or other thing for use over a thoroughfare without a permit	\$300
74-60.	7.2(1)(j)	Interfering with the soil of or anything in a thoroughfare or taking anything from a thoroughfare without a permit	\$300
72-61.	7.2(1)(k)	Driving any vehicle over or across a kerb or footpath except at a vehicle crossing without a permit	\$300
73-62.	7.2(1)(l)	Driving a vehicle or permitting a vehicle to be driven across a kerb or footpath without a permit	\$300
74-63.	7.2(1)(m)	Driving or taking a vehicle on a closed thoroughfare without a permit	\$300
75.	7.3	Depositing any thing or causing an obstruction to a thoroughfare, kerb or footpath	\$300
64.	7.4	Damaging a thoroughfare or anything belonging to or under the care control or management of the local government that is on a thoroughfare	\$500
65.	7.5 (1)(a)	Failing to take reasonable precautions to prevent damage to footpath or verge	\$500
66.	7.5 (1)(b)	Failing to ensure footpath remains in a safe and functioning state suitable for use by the public	\$500
67.	7.5(1)(c)	Failing to notify local government of existing footpath damage prior to commencement of works	\$300
68.	7.5(2)(a)	Failing to take reasonable precautions to prevent damage to footpath or verge	\$500
69.	7.7(1)(a)	Failing to take reasonable precautions to ensure that the street tree is protected and not damaged during the course of works	\$500
70.	7.7(1)(b)	Failing to provide a tree protection zone comprising of a	\$300

		<u>temporary barricade/fencing to protect a street tree during the construction works</u>	
71.	7.7(1)(c)	Placing and storing of any building materials, building rubble and/or debris against the tree protection barricade or within the tree protection zone	\$300
72.	7.7(1)(d)	Failure to ensure clear access is maintained at all times around a street tree to enable a local government to water the tree or carry out works	\$300
73.	7.7(1)(e)	Failing to notify local government of existing damage to a street tree prior to commencement of works	\$300
74.	7.7(3)	Causing significant damage to a street tree or causing its destruction	\$500
76-75.	7.94(1)	Failure to obtain a permit for a temporary vehicle crossing	\$300
77-76.	7.127(1)	Installing <u>or maintaining</u> a verge treatment other than which is not a permissible verge treatment	\$5300
78-77.	7.13(1)(a)7-7(4)	Failing to ensure clear sight visibility is maintained at all times Failure to properly maintain a verge treatment	\$500\$300
78.	7.13(1)(b)	Failing to repair and make good any damage to the verge treatment	\$500
79.	7.13(1)(c)	Failing to keep verge treatment in good and tidy condition and avoid obstruction of any sort to any accessway, footpath or thoroughfare	\$300
80.	7.13(1)(d)	Placing any obstruction on or around any verge treatment	\$300
81.	7.13(1)(e)	Failing to ensure the level and grade of the verge remains consistent with surrounding levels to prevent hazard	
82.	7.13(1)(f)	Water or maintain a verge treatment so as to cause a nuisance or a hazard to any person	\$300
79-83.	7.184(1)	Failure to properly display and maintain street number	\$300
80-84.	7.192(1)	Placing or display a street number in a location causing confusion or which is misleading	\$300
84-85.	7.192(2)	Adopting, using or displaying a street number other than the street number assigned.	\$300
86.	7.21(2)	Failure to comply with a notice to install temporary fencing	\$300
82-87.	7.2214(2)	Failure to comply with a sign on a public place	\$300
83-88.	8.2(12)	Erecting or placing etc. <u>any</u> advertising sign in a prohibited mannercontrary to the local law	\$3500
84-89.	8.3(24)	Erecting or displaying a public interest sign without a permit	\$300
85-90.	8.3(3)	Permit holder erecting or displaying a public interest sign in a prohibited manner	\$300
86-91.	8.4(24)	Erecting or displaying a home open sign, display home sign or garage sale sign in a prohibited manner	\$300
87-92.	8.5(24)	Erecting or displaying an other portable sign contrary to local lawin a prohibited manner	\$300
88-93.	8.5(3)	Erecting or displaying more than one other portable sign per business	\$300
89-94.	8.5(4)	Erecting or displaying any other portable sign on a local government verge contrary to local lawin a prohibited manner	\$300
95.	8.6(2)	Erecting or displaying election advertising in a prohibited manner	\$500
90-.	8.6(4)	Erecting or displaying a seafood sign contrary to local law	\$300
91-97.	8.6(3)	Erecting or displaying a seafood sign which is a direction sign contrary to local law	\$300
92-.	8.7(1)	Erecting or placing election advertising contrary to local law	\$300 <u>new</u> 8.6(2)
93.	8.7(2)(e)	Failing to maintain election advertising in good condition	\$300
94-.	8.7(2)(g)	Failing to remove election advertising within 72 hours of close of polls on election date	\$300
95-.	8.7(2)(f)	Failing to securely install election advertising	\$300

96.	8.8	Refusing or failing to remove a sign for authorised works	\$300
96-97.	8.9	Erecting an advertising sign without marking a name	\$300
97-98.	9.1	Leaving an animal in a public place or local government property without a permit or authorisation	\$300
98-99.	9.2(2)(a)	Allowing an animal to enter or remain on a thoroughfare	\$300
99-100.	9.2(2)(b)	Allowing an animal with a contagious or infectious disease to enter local government property or a public place	\$300
100-101.	9.2(2)(c)	Training or racing an animal on a thoroughfare	\$300
101-102.	9.2(2)(d)	Allowing an animal to defecate on local government property or a thoroughfare and failing to remove defecation	\$3500
102-103.	9.2(3)	Leading, riding or driving a horse on a thoroughfare in a built-up area without a permit or authorisation	\$300
103-104.	9.4	Leaving a vehicle in a public place which causes an obstruction without a permit or authorisation	\$300
104-105.	9.5	Failure to mark a shopping trolley with the name of its retailer	\$300
105-106.	9.6	Leaving or discarding a shopping trolley in a public place other than an area set aside for shopping trolleys	\$300
106-107.	9.9(2)	Failing to remove shopping trolley within 3 24 hours	\$3500
107-.	10.1	Carrying on trading in a restricted area without the express written consent of the local government	\$300
108-108.	10.1(1)(a)	Carrying on trading or conducting a street market in a public place or on local government property contrary to local law without a permit	\$300
109-.	10.4(a)	Conducting a street market on or in a public place without a permit	\$300
109.	10.3	Failure of trader or person conducting street market to comply with obligations under local law	\$300
110-110.	10.45	Engaging in street entertaining on or in a public place without a permit	\$300
111-111.	10.6(1)9	Failure of a holder of a permit for street entertaining to comply with obligations under local law	\$300
112.	10.6(2)	Failure to comply with directions issued by an authorised officer	\$300
112-113.	11.1(2)	Establishing or conducting an alfresco dining area contrary to local law	\$300
113-114.	11.3(1)	Failure of a holder of a permit for an alfresco dining area to comply with obligations	\$300
114-115.	11.5(b)	Smoking a tobacco product in an alfresco dining area	\$300
115-116.	11.6(2)	Failure to comply with direction of authorised person to remove tables, chairs, umbrellas or other chairs in an alfresco dining area	\$300
116-117.	11.8	Failure to notify the local government of a change of ownership of an alfresco dining area	\$300
117-118.	12.75(1)	Failure to comply with terms and conditions of a permit	\$300
118-119.	12.912	Failure to produce permit upon request by an authorised person	\$300
120.	12.14(1)(a)	Failing to obtain and maintain a public liability insurance required as a condition of a permit	\$300
121.	12.15	Failure to produce a current certificate of insurance upon request by an authorised person	\$300
119-122.	14.1(a)	Failure to obey a lawful direction of an authorised person	\$300
120-123.	14.1(b)	Obstructing or hindering an authorised person in the execution of his or her duties	\$3500
121-124.	15.1	Failure to comply with a notice	\$3500
122-125.	15.6(2)(a)	Refusing to give name and address contrary to local law	\$3500
123-126.	15.6(2)(b)	Giving false or misleading information regarding name and address etc.	\$3500

SCHEDULE 2—MAJOR EVENTS

[Clause 5.17]

The following events are 'major events' for the purposes of the definition of 'major event' and Part 5, Division 5—

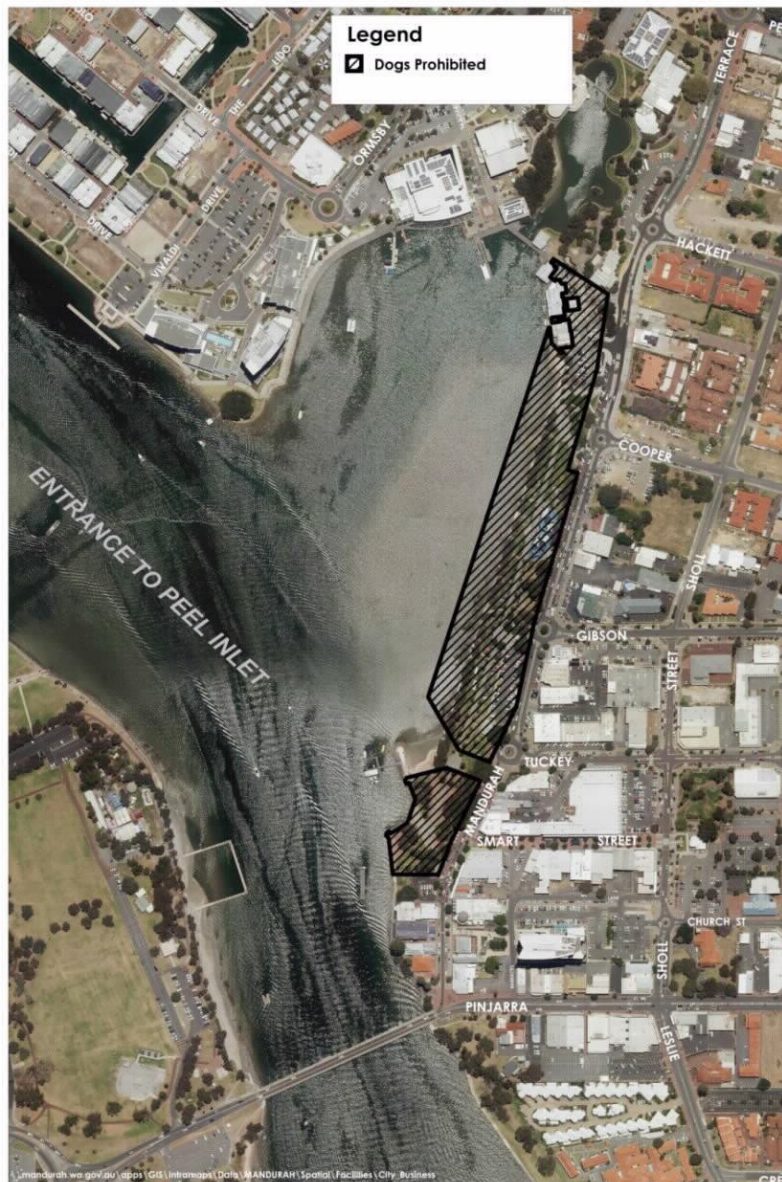
1. ~~'Mandurah Crab Fest', being the annual event commonly known by that name which takes place within the district;~~
2. ~~'Mandurah Children's Festival', being the annual event commonly known by that name which takes place within the district;~~
3. ~~'Community Christmas Pageant', being the annual event commonly known by that name which takes place within the district;~~
4. ~~'New Years Eve', being the annual event taking place on 31 December and 1 January of each year within the district;~~
5. ~~Any other event where the following factors apply—~~
 - ~~(a) audience and/or participation of more than 5000 people;~~
 - ~~(b) brings significant economic and social benefits to the Mandurah and Peel Region; and~~
 - ~~(c) includes significant social or community issues which require consideration (e.g. noise, road closures, safety impacts).~~

SCHEDULE 3—MAJOR EVENTS LOCATIONS

[Clause 5.17]

- (a) 1. Subject to item 2 of this Schedule 3, for the purposes of clause 5.17(1)(a) and 5.17(1)(b), for all major events the major event location is the 'Eastern Foreshore', being Reserve 14004, on lot 2050—land register 3014/604, lot 350—land register 3024/434, lot 3024—land register 435, lot 701—land register 3164/905, lot 702—land register 3164/906 and Reserve 9633, on lot 503—land register 3157/246

2.



3. — For the purposes of clause 5.17(1)(a) in relation to the ‘Mandurah Crab Fest’ the following are additional major event locations—

- (a) the 'Western Foreshore', being Reserve 27581 on lot 1561—land register 3014/635 and lot 1562—land register 3014/636;
- (b) the 'Keith Holmes Reserve', being Reserve 48415 and Reserve 50593 on lot 324—land register 3157/982 and lot 500—land register 3162/28;
- (c) the 'Boardwalk Precinct', being Reserve 42050 on lot 300—land register 3136/671; and
- (d) the 'Smart Street Mall'.

Dated this XX day of XX 20XX.

The Common Seal of the City of Mandurah was affixed by authority of a resolution of the Council in the presence of—

~~RHYS WILLIAMS~~ Amber Kearns, Mayor.
CASEY MIHOVILOVICH, Chief Executive Officer.

Subject: 19.4 Excision and Disposal – Lease to EMACC Pty Ltd - 7 James Service Place, Mandurah

Summary

EMACC Pty Ltd (EMACC or the Lessee) currently hold a ground lease with the City for a 473m² portion of land within the Mandjar Square Boardwalk Precinct, specifically 7 James Service Place, Mandurah (the Existing Lease). EMACC sub-lease a building to two tenants, Hans Café (located on the ground floor) and Brew Vino (located on the upper level).

EMACC have requested a balcony extension of approximately 72m² to the southern side of their building. This will enable the expansion of the top floor lettable area, to include an area of boardwalk that is currently under-utilised, with a non-exclusive alfresco dining area underneath a portion of it.

As security against the expenditure for the extension, EMACC requests that the City approves the surrender of the existing lease with an expiry of 31 August 2046, in favour of a new lease agreement (the New Lease) for a term of 25+25 years less 1 day, being the maximum lease term the reserve management order permits.

As the proposed New Lease area is located within an adjoining reserve that has a management order purpose inconsistent with the proposed use, and a shorter leasing term than the Existing Lease reserve permits, this area is required to be excised and amalgamated into the Existing Lease reserve. This will enable the City to enter into one lease agreement with EMACC for the whole of the lease area.

Council is requested to:

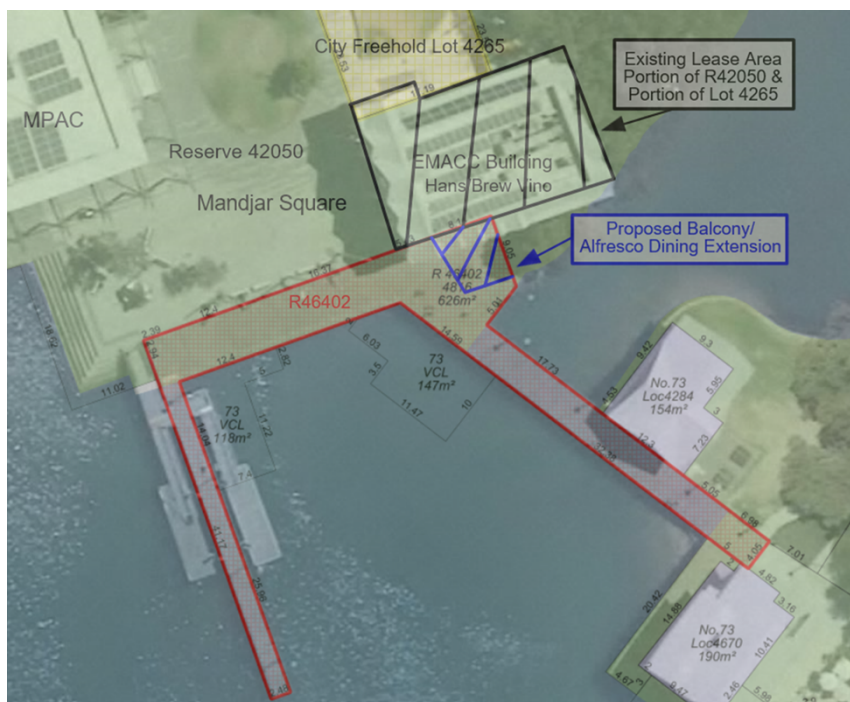
1. Approve the excision of 72m² from Reserve 46402, to provide for amalgamation into Reserve 42050; and
2. Approve the surrender of the existing lease agreement to enable entry into the New Lease for an approximate 545 sqm portion of Reserve 42050 and adjoining City freehold Lot 4265 on DP193117, for a term of 25+25 years less 1 day, with annual rent commencing at \$57,225 (excl GST), subject to Market Rent Review (MRR) every five years and a Consumer Price Index adjustment applied annually, except when MRR is due; and
3. Delegate authority to the CEO to consent to new sub-leases for EMACC's current sub-tenants, being TJD Sayoco Pty trading as Hans Café and Matrix (WA) Pty Ltd trading as Brew Vino, in alignment with the new head lease terms.

Disclosure of Interest

Nil.

Location

- Existing – Portion of Reserve 42050 - 445 m²
- Existing - Portion of City Freehold Lot 4265 on DP 193117 - 28 m²
- New Extension – Portion of Reserve 46402 – approximately 72 m²



Previous Relevant Documentation

- G.44/11/19 26 November 2019 Confidential Report - Council approved a rent-free term to EMACC Pty Ltd for the new lease area of 73 square metres only, for the period commencing 4 July 2019 until 31 December 2019 during construction phase.
- G.22/4/19 30 April 2019 Council approved a variation to the Head Lease of an additional 73 square metres of lease area to EMACC Pty Ltd, a reduction of the sublease area between EMACC and TJD Sayoco Pty Ltd, and a new sublease between EMACC and Brew Vino to 30 August 2026.
- G.60/6/17 27 June 2017 Council approved a market rent review with annual rent of \$40,000 pa to be applied from June 2017.
- G.28/2/16 23 February 2016 Council approved a sublease to TJD Sayoco Pty Ltd with expiry being 30 August 2026.
- G.29/12/15 15 December 2015 Confidential Report - Council approved financial concessions for EMACC to be passed on to a new tenant.
- G.38/12/12 December 2012 Council consented from EMACC Pty Ltd to Savarker Pty Ltd (noting that ownership of Savarker and DIHMAJJ Pty Ltd is the same).
- G.29/6/12 29 June 2012 Council consented to a sub-lease from EMACC Pty Ltd to DIHMAJJ Pty Ltd (noting that ownership of Savarker and DIHMAJJ Pty Ltd is the same).
- G.34/6/05 21 June 2005 Council approved a ground lease to EMACC Pty Ltd to construct and operate a Hans Café franchise.

Background

Hans Café, operated by EMACC, originally occupied a portion of Crown Reserve 42050 of 400 m², which the City manages under a Management Order that permits leasing for any term not exceeding 50 years with Ministerial approval.

In 2005, Council endorsed EMACC as the preferred lessee and approved the construction of the Hans Café building. In 2012, EMACC sold the Hans Café franchise and sublet the premises to Savakar. After Savakar ceased trading in July 2015, Hans Café closed. In early 2016, EMACC secured a new tenant, TJD Sayoco Pty Ltd, who re-opened the restaurant under the Hans Café franchise and continues to operate it successfully.

In April 2019, Council approved a variation to the head lease, granting EMACC an additional 28 square metres — sourced from adjoining Crown and City freehold land — to construct external stairs, a bin store, and a lift. This supported the conversion of the top storey into a small bar, sublet to Brew Vino.

EMACC has now requested a further lease term extension to facilitate another expansion, for a balcony and alfresco dining area on the building's southern side.

Comment

The proposed new infrastructure on the southern side of the building is similar in form to that which exists on the western side of the building, being an enclosed balcony extending from the upper floor of the building with an alfresco dining area underneath a portion of it. Brew Vino patrons will be utilising the balcony area and Hans Café patrons the alfresco dining area underneath.

The balcony extension is expected to cost EMACC approximately \$250,000. Accordingly, EMACC are requesting a longer lease term with the City to ensure security of their investment.

EMACC is currently unable to confirm the final form of the new alfresco area, which may include removable tables and chairs, bolted down bench seats and tables, be open or with balustrading. The City will be consulted in the final use of the space prior to approval and finalisation of the terms of the New Lease.

City officers are supportive of the New Lease proposal as the infrastructure will provide valuable additional amenity for the restaurant patrons and activate a currently under-utilised section of the boardwalk; and provide additional revenue to the City. There is no impact on any services or access restrictions to the wider public.

The land for the new extension sits within Reserve 46402 which abuts the main lease Reserve 42050 and is under a management order vested to the City for the purpose of "*Boardwalk – Public Accessway and Utility Services*". The purpose of R42050 under which the main lease area sits is "*Cultural and Entertainment Centre*" and the Power to Lease is for any term not exceeding 50 years.

It is proposed to excise the required 72m² area from R46402 and amalgamate into R42050, enabling one new lease agreement for the whole lease area, for a term of 25+25 years less 1 day.

Proposed Lease Area (in Red) – approximately 72m²



In accordance with s.3.58 of the *Local Government Act 1995* (the Act), the City engaged an independent valuer to determine the current market rent for the 545 m² area of the Existing and New Lease area, which was assessed on 1 April 2025 at \$105 per m² (excl GST).

The valuer provided a current market rental valuation for ground rent the New Lease area (545 m²) of \$57,225 (excl GST).. On 25 November 2025, the valuer confirmed that no new evidence has come to light and no marked change in the current market conditions had occurred between April 2025 and November 2025.

Feedback from the Department of Planning, Lands and Heritage (DPLH) during the consultation process indicated that the Department, when facilitating Ministerial approval, may recommend that the ground-level boardwalk area remains accessible by the public. The New Lease agreement will include details around the landowner’s responsibilities for the existing and new alfresco dining area on the ground floor including preserving public access, maintenance of the boardwalk, insurance and make good upon exiting provisions.

Noting that the valuation amount is less than current gross rent, it is recommended that commencement rent is set at the current rate per m² for the existing 473 m² (\$123 per m²), and at \$105 per m² for the additional 72 m². The lower rental rate for the expanded area recognises both the valuation evidence and the fact that the use of the boardwalk by the Lessee will be restricted by the condition as recommended by DPLH. This results in an annual rental of \$65,739 per annum under the New Lease, or approximately \$121 per m².

The key terms of the lease are set out in the table below.

Lessor	City of Mandurah
Lessee	EMACC Pty Ltd
Term	An initial term of 25 years, with one option to extend for an additional 25 years less one day.
Leased Area	Total of 545m ² comprising part of Reserve 46402, Reserve 42050 and Lot 4265 on Deposited Plan 193117

Rent	Commencing at \$65,739 (excl GST) per annum
Rent Review	Rent will be reviewed annually in accordance with CPI, except in the years requiring market rent review (MRR). MRR will be undertaken in year 10 and every five years thereafter.
Security	Bank Guarantee
Insurance	The Lessee is responsible for Building and Public Liability Insurances
Rates, Taxes and Outgoings	Lessee proportionately responsible for rates and taxes, all outgoings including waste services to be paid by the Lessee.
Rent abatement	\$7,560 (excl GST) per annum during the construction period up to a maximum of two years.
Reserve Protection	The Lessee shall be responsible for all costs associated with estuary wall protection works within the reserve or adjacent reserve that are required directly or indirectly for the protection of the Lessee's structures.
Access	Public access to be preserved in ground-level alfresco area, subject to the discretion of the Minister for Lands.

Council is requested to approve the excision of 72m² from Reserve 46402 for amalgamation into Reserve 42050; and to approve the surrender of the existing lease with EMACC to enable a new lease agreement with EMACC over an approximate 545m² portion of Reserve 42050 and adjoining City freehold Lot 4265 on DP193117 for a term of 25+25 years less 1 day.

Annual rent will commence at \$65,739 (excl GST), subject to Market Rent Review (MRR) at year 10 every five years thereafter and Consumer Price Index annually except when MRR is due. It is recommended that rent is abated for a period of up to two years during construction of the extension, by an amount equal to the difference between the valuation of the Existing Lease area and the New Lease area, or \$7,560 (excl GST) per annum.

Council is also requested to delegate authority to the CEO to consent to new sub-leases for EMACC's current sub-tenants, being TJD Sayoco Pty trading as Hans Café and Matrix (WA) Pty Ltd trading as Brew Vino, in alignment with the new head lease terms.

The excision, amalgamation and proposed lease and sub-leases will also be subject to the approval of the Minister for Lands.

Consultation

City officers have consulted with the Lessee, who has confirmed that they accept the key terms of the lease.

The City has consulted with DPLH, who have advised they are supportive of the proposed excision of land from Reserve 46402 to Reserve 42050.

Statutory Environment

Section 51 of the Land Administration Act 1997 - Amendment of Reserves
The Minister may by order cancel, change the purpose of or amend the boundaries of, or the locations or lots, comprising a reserve.

Section 3.58 of the Local Government Act 1995 – Disposal of Property
'Dispose' includes to sell, lease, or otherwise dispose of, whether absolutely or not.

Section 3.58 (3) of the Local Government Act 1995
 A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

- (a) *it gives local public notice of the proposed disposition —*
 - (i) *describing the property concerned; and*
 - (ii) *giving details of the proposed disposition; and*
 - (iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and*
- (b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

Section 3.58 (4) of the *Local Government Act 1995*.

The details of a proposed disposition that are required by subsection (3)(a)(ii) include —

- (a) *the names of all other parties concerned; and*
- (b) *the consideration to be received by the local government for the disposition; and*
- (c) *the market value of the disposition —*
 - (i) *as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*
 - (ii) *as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*

Section 18(1)(2)(3) and (4) of the *Land Administration Act 1997* Crown land transactions that need Minister's approval.

- (1) *A person must not without authorisation under subsection (7) assign, sell, transfer or otherwise deal with interests in Crown land or create or grant an interest in Crown Land;*
- (2) *A person must not without authorisation under subsection (7) –*
 - (a) *grant a lease or licence under this Act, or a licence under the Local Government Act 1995, in respect of Crown land in a managed reserve;*
 - (b) *being the holder of such a lease or licence, grant a sublease or sublicense in respect of the whole or any part of that Crown land; and*
- (3) *A person must not without authorisation under section (7) mortgage a lease of Crown land; and,*
- (4) *A lessee of Crown land must not without authorisation under subsection (7) sell, transfer or otherwise dispose of the lease in whole or in part.*

Policy Implications

Not applicable.

Financial Implications

The City will receive an annual rental income of \$65,739 (excl GST), subject to Market Rent Review (MRR) in year 10 and every 5 years thereafter, and Consumer Price Index annually, except when MRR is due.

City officers recommend that rent is abated for the construction period up to a maximum of two years for the additional leased area by \$7,560 (excl GST) per annum.

In accordance with the City of Mandurah 2025/2026 Fees and Charges Schedule, a Lease Preparation Administration Charge of \$1,046.98 (inc GST) and Council Report Fee of \$683.04 (inc GST) will be charged to the lessee. All legal costs associated with the preparation of the lease are to be borne by the lessee.

Additionally, all survey costs for the reserve excision and amalgamation are to be borne by the lessee.

Assuming an increase in lease fees payable of 2.5% per annum, the City will receive \$6,408,524 (excl GST) over the term of the lease.

City officers deem the financial risk associated with the disposal to be low.

Economic Implications

The approval of an expansion and new lease will help to sustain a strong tourism industry, along with providing job opportunities for locals.

Environmental Implications

City Officers note that the proposed footprint expansion over the existing boardwalk is to an area that has already been heavily modified in terms of its pre-existing environmental condition. Future works would be subject to approval of environmental management plans to ensure no impact to nearby waters and other environmental values was experienced during construction.

EMACC also contracted a coastal engineer to undertake a coastal hazard risk assessment for the long-term coastal hazard inundation associated with the proposal, to ensure future inundation levels will not compromise the structure. The engineer has advised that the site is located within an area of low coastal hazard risk, with no immediate environmental constraints identified. Inundation and erosion risks are considered tolerable within the proposed 50-year lease period, provided standard monitoring and adaptive management measures—such as wall maintenance, sediment monitoring and deck modifications if required, are implemented to manage long-term sea level rise and foreshore changes.

The assessment also identified that the small limestone retaining wall behind the building is likely to experience overtopping within the next five to 10-years and recommends the addition of an extra course of limestone blocks to prevent future scour. The proponent has advised that they are willing to arrange and fund these works should this be required, which may be addressed as a condition of planning or building approval, if it is determined there is sufficient nexus with the works proposed.

Risk Implications

City Officer observe that EMACC has demonstrated a strong leasing history, maintained positive tenancy relationships and successfully sublet the premises to stable operators. Limited financial risk is associated with the proposed disposal of this lease. The current lessee, EMACC Pty Ltd, has consistently met its lease obligations, including the timely payment of all rent and outgoings.

A financial risk assessment indicates that the entity is at low risk of adverse events in the next twelve months.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 are relevant to this report:

Economy

- Local jobs to retain our people and attract skilled workers
- A diversified economy that supports growth sectors
- A supportive business environment where investment is encouraged, and entrepreneurship prospers

Conclusion

EMACC has formally requested an extension of their current lease area with the City to activate a currently under-utilised 72m² portion of the Mandjar Square boardwalk, with a proposed balcony and alfresco dining area, subject to the City granting a longer lease term.

As the reserve purpose and leasing term of the proposed new extension area is inconsistent with the main lease reserve, the land is required to be excised and amalgamated into the main lease reserve. EMACC has confirmed its agreement to the excision and amalgamation, the proposed lease terms and conditions, and the surrender of the current lease and execution of a new lease over the entire new approximate 545m² lease area to facilitate the longer lease term.

Council is requested to approve the excision of 72m² from Reserve 46402 for amalgamation into Reserve 42050, and to approve the surrender of the existing lease with EMACC to enable a new longer lease term with EMACC over an approximate 545 sqm portion of Reserve 42050 and adjoining City freehold Lot 4265 on DP193117 for a term of 25+25 years less 1 day.

Annual rent will commence at \$65,739 (excl GST), subject to Market Rent Review (MRR) every five years and a Consumer Price Index adjustment annually except when MRR is due.

Council is also requested to delegate authority to the CEO to consent to new sub-leases to EMACC's current sub-tenants, TJD Sayoco Pty Ltd trading as Hans Café and Matrix (WA) Pty Ltd trading as Brew Vino, and to any new sub-tenants for the duration of the lease period.

The excision, amalgamation, lease and sub-leases will all be subject to the approval of the Minister for Lands.

Officer Recommendation

That Council:

- 1. Approve the excision of an approximate 72 m² portion of land from Reserve 46402 for amalgamation into adjoining Reserve 42050, pursuant to Section 51 of the *Land Administration Act 1997* and subject to the Minister for Lands approval.**
- 2. Subject to entry into the lease described in resolution 3 below, approves the termination and surrender of the existing lease agreement between the City and EMACC Pty Ltd at 7 James Services Place, Mandurah.**
- 3. Approves the disposal of property by way of a new lease to EMACC Pty Ltd over portion of Reserve 42050 (Lot 310) 75 Ormsby Terrace, Mandurah and portion of City freehold Lot 4265 on Deposited Plan 193117 (7 James Service Place, Mandurah), with the following terms and conditions:**
 - 3.1. Term of 25-years with a further 25-years less 1 day term option;**
 - 3.2. Leased area of approximately 545 m², subject to survey;**
- 4. Annual rent commencing at \$65,739 (excl GST);**
 - 4.1. Market Rent Review every five years and annual Consumer Price Index adjustment to apply except when Market Rent Review is due;**
- 5. Rent abatement in the amount of \$7,560 for the additional 72m² of lettable area for construction period up to a maximum of two years;**
- 6. Performance security in the form of a Bank Guarantee;**

7. Lessee shall be responsible for all costs associated with estuary wall protection works for the protection of the Lessee's structures;
 - 7.1. Subject to the Minister for Lands consent;
8. Commencement date after the approval of the Minister for Lands.
9. Resolves that on the basis of the independent market valuation dated 1 April, being more than 6 months from the date of the disposal, on the basis of valuation advice received 26 November 2026 the valuation represents fair market value in accordance with Section 3.58(4)(c)(ii) of the *Local Government Act*.
10. Acknowledges all legal costs associated with the preparation of the lease are to be borne by the lessee.
11. Acknowledges all costs associated with the survey works and statutory application fees to excise the portion of land from Reserve 46402 for amalgamation into Reserve 42050 are to be borne by the lessee.
12. Authorises the Chief Executive Officer to give local public notice of the proposed excision and boundary realignment accordance with Section 51 of the *Land Administration Act 1997*
13. Authorises the Chief Executive Officer to give local public notice of the proposed disposition in accordance with Section 3.58(3)(a) of the *Local Government Act 1995*.
14. Delegates authority to the Chief Executive Officer to consider any submissions made in response to local public notice of the proposed excision and disposition and to agree to dispose of the property in accordance with Section 3.58(3)(b) of the *Local Government Act 1995*.
15. Subject to the Chief Executive Officer agreeing to dispose of the property in the exercise of authority delegated under resolution 14, authorises the Chief Executive Officer to finalise the conditions of the lease.
16. Delegates authority to the Chief Executive Officer to consent to the sub-leases, subject to the Minister of Lands consent.

Attachments

Nil

Subject: 19.5 Disposal – Encroachment Licence for Portion of Drainage Lot – Atrium Hotel Mandurah

Summary

The Atrium Hotel, located on Ormsby Terrace, Mandurah, has historically encroached onto an adjoining City-owned drainage reserve (Lot 133 Peel Street, frontage along Ormsby Terrace). Short-term licence agreements have been entered into with the operator, Atrium Hotel Mandurah Pty Ltd (the Licensee) since 2005 to formalise the use, while continuing to preserve the City’s access rights. The most recent licence expired on 27 June 2025 and is currently in holding over.

City officers are proposing a new non-exclusive licence agreement for an initial term of five (5) years, with one (1) further five (5) year option (5+5 years), subject to annual consumer price index adjustments and a market rent review at the end of the initial term.

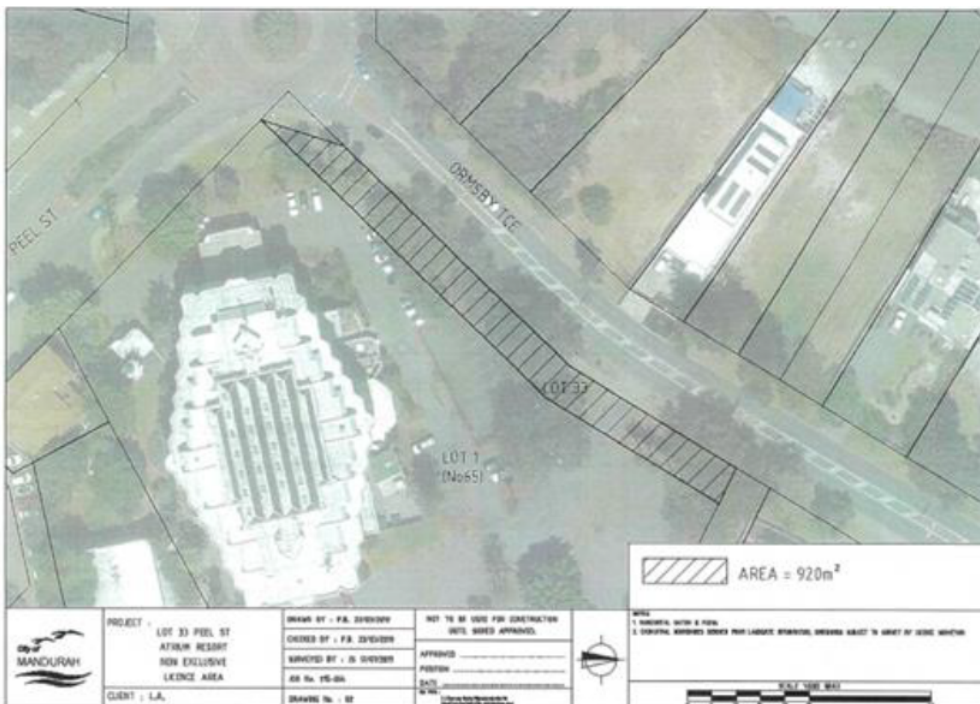
The proposed licence ensures a fair rental return, secures continued maintenance of the site to a degree greater than the City’s verge maintenance standard, and safeguards access to drainage infrastructure. Council approval is sought to advertise the proposed disposal in accordance with section 3.58 of the *Local Government Act 1995*.

Disclosure of Interest

Not applicable.

Location

Lot 133 Peel Street, on Plan 414889 (Drainage Reserve) Mandurah, frontage along Ormsby Terrace.



Previous Relevant Documentation

Not applicable.

Background

The Atrium Hotel (the Hotel) is located on Ormsby Terrace, Mandurah. The property adjoins a City-owned freehold lot reserved for drainage purposes (Lot 133 on Plan 414889).

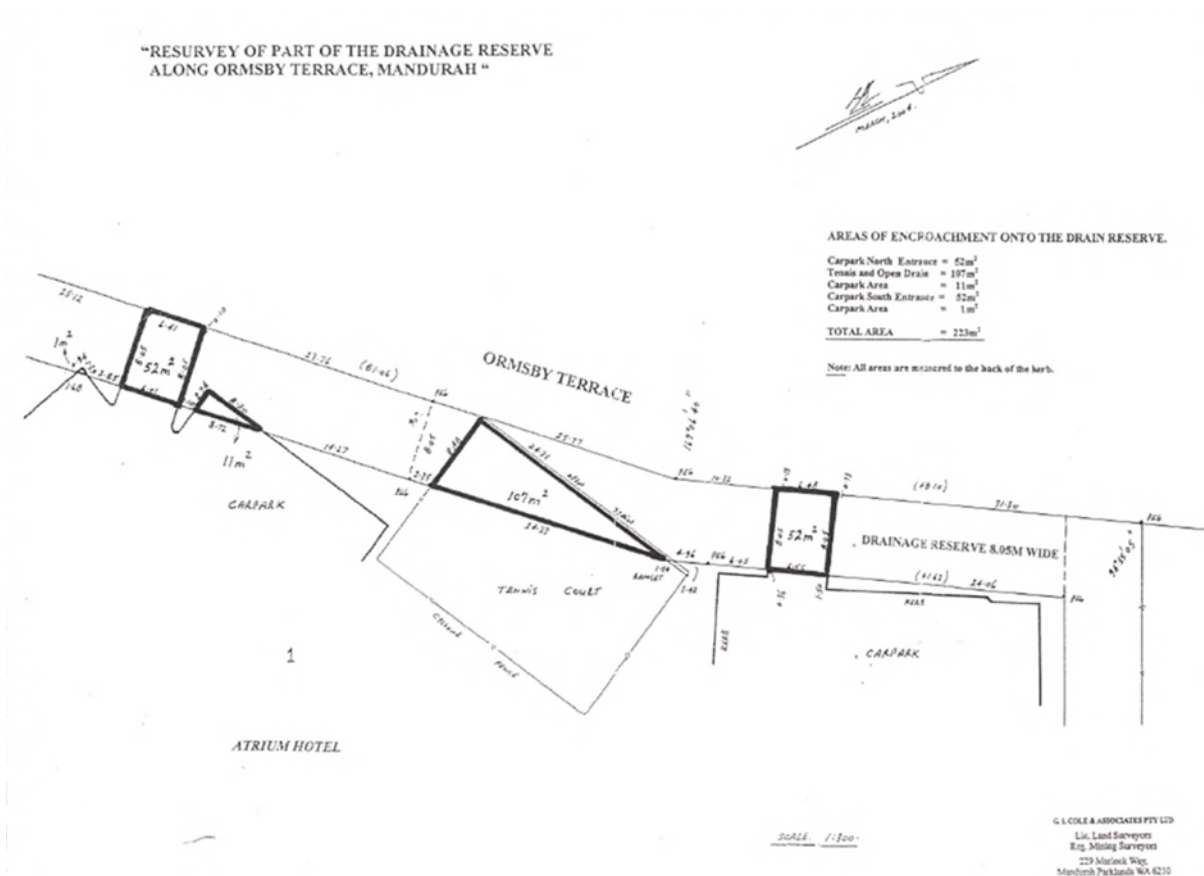
Stage one of the Hotel building construction consisted of eighty-nine rooms, restaurant, indoor pool, laundry and delicatessen and was approved by Council on 10 March 1981.

The Hotel began trading circa 1982/1983. A subdivision application was lodged in 1995 that encompassed the carpark and tennis court area. The courts were subsequently constructed in the wrong location, encroaching onto the adjoining City drainage reserve.

To formalise this encroachment, the Licensee has been granted several short-term non-exclusive licence agreements since 2005, inclusive of ongoing requirements to maintain the verge on the corner of the lot. This has also permitted the Hotel to continue use of the land while ensuring the City retained access rights for drainage maintenance.

The licensed area comprises approximately 920m², of which 223m² comprises encroachment footprint.

The current agreement is in holding over having expired 27 June 2025.



Comment

In accordance with s.3.58 of the *Local Government Act 1995*, the City engaged an independent valuer to determine the current market rental for the subject portion of Lot 133.

The valuer rationalised the assessment noting that very limited directly comparable evidence exists for the lease of vacant drainage reserve land in this locality, which rendered the assessment more subjective than usual. The valuer therefore adopted two recognised valuation approaches:

- Direct Comparison Approach – assessed at \$20/m², resulting in an annual rental of \$4,460 (exclusive of GST).
- Return on Land Value Approach – based on a land value of \$550/m² (\$122,650 total) and applying a rental return of 3.5%, resulting in an annual rental of \$4,293 (exclusive of GST).

On balance, the valuer recommended a fair market rental of \$4,350 per annum (exclusive of GST) for the subject licence area.

City officers are proposing Council approve the disposal of a non-exclusive licence to Atrium Hotel Mandurah Pty Ltd over the 920m² portion of Lot 133, which includes the 223m² encroachment footprint. The licence is proposed for an initial term of five (5) years with a further five (5) year option, commencing at the independently assessed rental of \$4,350 per annum (exclusive of GST), subject to annual CPI adjustment and a Market Rent Review upon the further term.

The proposed licence secures ongoing rental income for the City, ensures continued access to the drainage reserve for operational purposes, and requires the licensee to maintain the land to the City's satisfaction. The additional term will reduce the internal administration required to establish two-year licenses, which includes engaging valuers and solicitors, liaising with the Licensee, settling documents and preparing invoicing schedules at each renewal.

Council is requested to approve the advertising of the proposed disposal in accordance with the requirements of s.3.58 of the *Local Government Act 1995*.

Consultation

Consultation has been undertaken with the Licensee who has confirmed they agree to the key terms of the licence.

Statutory Environment

Section 3.58 of the *Local Government Act 1995* (the Act) – Disposal of Property
'Dispose' includes to sell, lease, or otherwise dispose of, whether absolutely or not.

Section 3.58 (3) of the *Local Government Act 1995*

A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

(a) *it gives local public notice of the proposed disposition —*

(i) *describing the property concerned; and*

(ii) *giving details of the proposed disposition; and*

(iii) *inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and*

(b) *it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

Section 3.58 (4) of the *Local Government Act 1995*

The details of a proposed disposition that are required by subsection (3)(a)(ii) include —

(a) *the names of all other parties concerned; and*

(b) *the consideration to be received by the local government for the disposition; and*

(c) *the market value of the disposition —*

- (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or*
- (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*

Section 18(1)(2)(3) and (4) of the *Land Administration Act 1997* Crown land transactions that need Minister's approval.

- (1) A person must not without authorisation under subsection (7) assign, sell, transfer or otherwise deal with interests in Crown land or create or grant an interest in Crown Land;*
- (2) A person must not without authorisation under subsection (7) –*
 - (a) grant a lease or licence under this Act, or a licence under the Local Government Act 1995, in respect of Crown land in a managed reserve;*
 - (b) being the holder of such a lease or licence, grant a sublease or sublicense in respect of the whole or any part of that Crown land; and*
- (3) A person must not without authorisation under section (7) mortgage a lease of Crown land: and*
- (4) A lessee of Crown land must not without authorisation under subsection (7) sell, transfer or otherwise dispose of the lease in whole or in part.*

Policy Implications

Not applicable.

Financial Implications

Under the proposed new Licence Agreement, the City will receive an annual rental income of \$4,350 (exclusive of GST) per annum, with market rent review at the end of the first term, and annual CPI increases over the term.

In accordance with the City of Mandurah 2025/26 Fees and Charges Schedule, the Licence Preparation Administration Charge of \$1,046.98 (incl GST) and Council Report fee of \$683.04 (incl GST) are to be borne by the Licensee.

All legal costs associated with the preparation of the Licence are to be borne by the Licensee.

Economic Implications

The valuation undertaken by an independent licensed valuer has determined that the assessed rental evidence supports a market range of \$15 to \$25 per square metre, with the subject site calculated at \$20 per square metre of the utilised 223m² encroachment footprint. The alternative valuation method, applying a return on land value of 3.5%, produced a comparable rental outcome.

This approach will also reduce the City's potential administrative and legal costs associated with addressing the encroachment through alternative measures such as removal or litigation. All legal and document preparation costs for the new licence will be borne by the Licensee, ensuring no additional financial burden is placed on the City.

The licence therefore secures a fair and reasonable rental return for the City while regularising the long-term land use arrangement.

Environmental Implications

No additional infrastructure is proposed, accordingly no environmental analysis has been undertaken.

Risk Implications

The non-exclusive licence provides protection of the City's interests by ensuring access to drainage infrastructure is maintained, and insurance obligations are in place to mitigate liability risks.

City officers consider there is limited financial risk is associated with the disposal of this licence, with the Licensee having historically paid all payments due and payable in a timely manner.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024-2044 are relevant to this report:

Economy

- A diversified economy that supports growth sectors
- A thriving city that residents are proud to call home and people want to visit
- A supportive business environment where investment is encouraged, and entrepreneurship prospers

Leadership

- Sound decisions based on evidence and meaningful engagement
- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

The current Licensee Atrium Hotel Mandurah Pty Ltd, trading as Atrium Hotel Mandurah, has formally requested to enter into a new licence agreement with the City and have confirmed they are agreeable with the terms and conditions relating to entering into a new licence with the City, as outlined in this report.

Council approval is sought to approve the disposal of a non-exclusive licence to Atrium Hotel Mandurah Pty Ltd over a 920m² portion of Lot 133, Mandurah, which includes the 223m² encroachment footprint. The disposal will be advertised in accordance with s.3.58 of the Act, and Council are requested to delegate to the Chief Executive Officer the requirement to consider submissions and determine to dispose of the licence.

The licence is proposed for an initial term of five (5) years with one (1) further five (5) year option (5 + 5). An annual rent of \$4,350.00 (exclusive of GST), with CPI adjustments applied annually and a Market Rent Review upon the further term.

Officer Recommendation

That Council:

- 1. Approves the disposal of a non-exclusive licence to Atrium Hotel Mandurah Pty Ltd over portion of Lot 133, Mandurah, with the following terms and conditions:**
 - 1.1. Term of five (5) years with one (1) option for a further term of (5) years to a total maximum term of ten (10) years;**
 - 1.2. Licensed area of approximately 920 square metres, including the 223 square metre encroachment footprint;**
 - 1.3. Annual rent commencing at \$4,350.00 (exclusive of GST);**
 - 1.4. Market rent review end of the first term, and annual Consumer Price Index adjustments to apply;**

2. **Acknowledges that all legal costs associated with the preparation of the licence are to be borne by the Licensee.**
3. **Authorises the Chief Executive Officer to give local public notice of the proposed disposition in accordance with Section 3.58(3)(a) of the *Local Government Act 1995*.**
4. **Delegates authority to the Chief Executive Officer to consider any submission made in response to local public notice of the proposed disposition and to agree to dispose of the property in accordance with Section 3.58(3)(b) of the *Local Government Act 1995*.**
5. **Subject to the Chief Executive Officer agreeing to dispose of the property in the exercise of authority delegated under resolution 4, authorises the Chief Executive Officer to finalise the conditions of the licence agreement.**

Attachments

Nil

20 MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil

21 NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

Nil

22 LATE AND URGENT BUSINESS ITEMS

23 CONFIDENTIAL ITEMS

23.1 Code of Conduct Complaint

24 CLOSE OF MEETING